

World Care Foundation

Scotland · Charity number SC046662

Details

| | |
|------------|--|
| Status | Active |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 2016-06-30 |
| Register | View on the OSCR register |

Contact

| | |
|---------|--|
| Address | 116 Craigmount Avenue North Edinburgh EH4 8HJ |
| Website | www.worldcarefoundation.org |

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of citizenship or community development', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: To help relieve poverty in countries that face war, natural disasters and oppression. Local projects are helped too.

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems', 'Other defined groups'

Objectives: 4 The organisation's purposes are: 4.1 to prevent and relieve poverty by providing humanitarian aid worldwide to those in need of help due to war, oppression, crisis, natural disaster or any other difficult circumstances impacting their lives. 4.2 the advancement of education through: - 4.2.1 the delivery of educational and personal development projects, including but not exclusively, upskilling and mentoring. 4.2.2 the provision or the assistance in the provision of a School for general and cultural education. 4.2.3 raising awareness of and advance the education of the public which encourage and promote good citizenship, human rights, philanthropy and giving charity within the community. 4.3 the relief of need through the provision of support and services as needed for the benefit of those in need locally or abroad due to poverty, health issues, age and other areas of personal needs impacting on overall health. 4.4 to advance citizenship & community development, in order to raise awareness of humanitarian issues, encourage volunteering activities, donations and provide a link between those who are able and wish to help fellow human beings in need.

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** UK and overseas

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|------------|-------------|--------|-----------|
| 2025-05-31 | £4,681,062 | £4,019,868 | - | 14 |
| 2024-05-31 | £5,256,790 | £4,438,724 | - | 9 |
| 2023-05-31 | £3,746,236 | £3,084,447 | - | 6 |
| 2022-05-31 | £2,440,949 | £2,119,817 | - | 3 |
| 2021-05-31 | £1,683,982 | £1,236,662 | - | 3 |
| 2020-05-31 | £1,204,797 | £804,501 | - | 3 |

World Care Foundation

Scotland - Charity number SC046662

Accounts

Report of the Trustees and
Financial Statements
for the Year Ended 31 May 2025
for
World Care Foundation

O'Haras Accountants Limited (Statutory Auditor)
Radleigh House
1 Golf Road
Clarkston
Glasgow
G76 7HU

World Care Foundation

Contents of the Financial Statements
for the Year Ended 31 May 2025

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World Care Foundation

Report of the Trustees **for the Year Ended 31 May 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered Scottish Charity Regulator's guidance on public benefit including the guidance public benefit.

The organisation's objectives are:

- to prevent and relieve poverty by providing humanitarian aid worldwide to those in need of help due to war, oppression, crisis, natural disaster or any other difficult circumstances impacting their lives;
- the advancement of education through the delivery of educational and personal development projects, including but not exclusively, upskilling and mentoring;
- the provision or the assistance in the provision of a School for general and cultural education;
- raising awareness of and advance the education of the public which encourage and promote good citizenship, human rights, philanthropy and giving charity within the community;
- the relief of need through the provision of support and services as needed for the benefit of those in need locally or abroad due to poverty, health issues, age and other areas of personal needs impacting on overall health;
- to advance citizenship & community development, in order to raise awareness of humanitarian issues, encourage volunteering activities, donations and provide a link between those who are able and wish to help fellow human beings in need.

To achieve these objectives, the charity has undertaken a range of activities, including:

1. Fundraising initiatives such as charity dinners, sporting events, media campaigns, and community events;
2. Recruitment, training, and engagement of volunteers;
3. Establishing partnerships with other charities to share resources and expertise;
4. Developing local partnerships with community organisations;
5. Organising overseas charity trips for volunteers, enabling donors, volunteers, and supporters to be directly involved in the delivery of aid. This approach enhances transparency, accountability, and first-hand monitoring and evaluation of projects.

World Care Foundation

Report of the Trustees **for the Year Ended 31 May 2025**

OBJECTIVES AND ACTIVITIES

Significant activities

World Care Foundation operates a range of projects across several countries, which broadly fall within the following sectors:

- * Education
- * Health
- * Food
- * Water
- * Housing
- * Sustainability
- * Crisis Relief

All projects are identified, assessed, and implemented following a rigorous project approval process, which includes consideration of:

- * Public benefit;
- * Assessment of actual needs on the ground, including nature and severity;
- * Consideration of alternative solutions;
- * Avoidance of duplication of existing services;
- * Legal, safety, and regulatory requirements;
- * The charity's capacity to deliver projects with effective monitoring and evaluation systems;
- * Audit plans, including site visits and engagement with external auditors where appropriate;
- * Clear, documented, and robust delivery plans implemented either through World Care Foundation's own teams or approved local partners;
- * Vetting and due diligence of local partners;
- * Availability of adequate funding;
- * Obtaining and comparing alternative quotations to ensure value for money;
- * Consideration of ethical, religious, and cultural sensitivities.

Given the dynamic nature of humanitarian work, all projects are subject to ongoing audit and monitoring to enable timely and effective responses to changing circumstances.

Volunteers

The founding members believe that communities benefit greatly from structures that facilitate volunteering across all aspects of charitable activity. Accordingly, the charity's operating model actively integrates local communities, donors, volunteers, and partner organisations into its work. This approach strengthens accountability, transparency, and personal engagement, while fostering empowered and compassionate volunteers and contributing to a more caring society.

The Trustees express their sincere gratitude to the dedicated volunteers whose commitment and efforts have significantly contributed to the charity's work and progress.

World Care Foundation

Report of the Trustees for the Year Ended 31 May 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During 2024 and 2025, the Muslim charity sector was predominately occupied with Gaza war crisis. This had a significant impact on funding for projects in other locations.

NEW PROJECTS

Due to the urgent prioritisation of emergency relief, the majority of available funding was allocated to immediate humanitarian responses. Consequently, no new projects were initiated during this period, and funding for initiatives outside of Gaza was significantly reduced. Besides Gaza our main focus remained on sustaining our existing projects.

ONGOING EXISTING PROJECTS

The following projects continues during the year:

INTERNATIONAL

Children of Eden Orphanage - Lebanon
Ihya Orphanage - Lebanon
Embrace Centre Orphanage - Lebanon
Our Children 1 Orphanage - Lebanon
Our Children 2 Orphanage - Lebanon
Dar Al Mawaddah Orphanage - Lebanon
Dar El Firdous Orphanage - Turkey
One Family Centre Orphanage - Turkey
Noor Centre Orphanage - Lebanon
Dundee Hope Orphanage - Lebanon
Dar Al Sakeena Orphanage - Lebanon
Fountain of Life Orphanage - Lebanon
Our Home Orphanage
House of Happiness Orphanage
Zulekha Orphanage
Agosh Orphanage - Pakistan
Three Community Smart Schools - Pakistan
Orphan sponsorship programmes supporting hundreds of Syrian children - Lebanon, Turkey, Syria
Family Support Programme - Lebanon, Turkey, Syria
Elderly Care Projects - Syria, Lebanon, Turkey
Jarabulus Hope Orphanage Centre - Syria
Pakistan Hospital, Lahore (on hold due to registration issues)
Yemen crisis
Roshan Development Centre for Children - Pakistan
Syrian crisis response (food, clothing, shelter, emergency funds) - Lebanon, Turkey, Syria
Malawi projects including schools, community education centres, water wells, and a women's empowerment centre
Water well projects
General worldwide crisis relief activities

UK

FoodBank - Edinburgh UK (food vouchers)
Vulnerable Family Support Fund (Zakat and General funds)
Eden School Edinburgh (in development)

Fundraising activities

The charity's primary sources of income are online fundraising campaigns, fundraising dinners, and organised charity trips.

World Care Foundation

Report of the Trustees for the Year Ended 31 May 2025

FINANCIAL REVIEW

Principal funding sources

The charity's main income came from donations and fundraising events and its principal expenditure was in respect of the delivery of the charitable activities described above.

Unrestricted Funds: The substantial donations received this year has allowed the trustees to continue to adhere to the charity's model of using gift aid income to help fund the day to day running of the charity. The total amount of unrestricted reserves at 31 May 2025 was £43,807.

Restricted Funds: For specific projects such as the Syrian Crisis and World Crisis, there was income of £3,785,284 and spending of £3,118,587 creating a surplus of £666,697 (before transfers). These funds have been retained for current and future projects.

The trustees will continue to monitor and review the charity's income, expenditure and assets with a view to ensuring its financial affairs are conducted in a prudent and effective manner.

Reserves policy

It is the policy of the charity to maintain funds at a level to meet the current and future activities of World Care Foundation.

The total level of unrestricted reserves at 31 May 2025 was £43,807 (2024: £27,055). Total restricted funds at 31 May 2025 amounted to £3,791,359 (2024: £3,146,917).

Going concern

The trustees have no concerns regarding the charity.

FUTURE PLANS

During the coming twelve months, the charity will focus on the projects in hand and continue to spend the donations in a way that best benefits those suffering.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

World Care Foundation is a Scottish Charitable Incorporated Organisation (SCIO), registered under charity number SC046662. The charity is governed by its constitution dated 1 March 2016 and is regulated by the Office of the Scottish Charity Regulator (OSCR).

Trustees

In accordance with the charity's constitution, trustees recruited are also members of the organisation. At each annual general meeting, one third of the trustees shall retire and stand for re-election.

World Care Foundation

Report of the Trustees **for the Year Ended 31 May 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is governed by three Trustees who hold collective responsibility for the organisation's overall governance, strategic oversight, and effective management. The Trustees meet regularly to plan, oversee, and monitor the charity's activities, ensuring that operations remain aligned with its charitable objectives and regulatory obligations.

Two of the Trustees receive no remuneration for their roles. One Trustee, Mr Akeel Umar, also serves as Chief Executive Officer and is responsible for the day-to-day management and operational delivery of the charity's work. The charity has, on several occasions, advertised externally for a Chief Executive Officer; however, to date it has been unable to recruit a suitable candidate with the required experience, skill set, and community understanding from within the local Muslim community.

In recognition of the significant operational responsibilities undertaken Mr Umar is paid accordingly. This payment enables his business to arrange replacement staffing and to provide operational cover during periods when he is engaged in charity duties, in specific extended international field deployments. The Trustees have determined that this arrangement represents a cost-effective and practical solution that ensures continuity of leadership and operational stability while serving the best interests of the charity.

The Trustees remain responsible for ensuring that the charity operates in accordance with its governing document and applicable legal and regulatory requirements. They provide strategic direction, safeguard the charity's financial sustainability, approve future plans, and review and ratify key recommendations from the management team. Through this structure, the Trustees ensure appropriate separation between strategic oversight and operational delivery, while maintaining effective accountability and control.

Induction and training of new trustees

It is a standard policy that new trustees are to be briefed on their legal obligations under charity law, the Scottish Charity Regulator's guidance on trustee duties. Also they will be informed of the content of the constitution, the decision-making processes and recent financial performance of the charity. During the briefing they will meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role

Key management remuneration

The trustees consider that only the trustees make up the key management personnel in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and do not receive remuneration for their role. The remuneration policy for all staff is to match the skills, experience and qualifications of each position with local market levels as far as possible.

Risk management

The Trustees have implemented a risk management framework which includes:

- an annual review of the principal risks and uncertainties facing the charity;
- the development of policies, systems, and procedures to mitigate identified risks; and
- procedures designed to minimise or manage the impact of risks should they materialise.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC046662

Principal address

116 Craigmount Avenue North
Edinburgh
EH4 8HJ

Trustees

A Umar
S Aziz
Z Hussain

World Care Foundation

Report of the Trustees
for the Year Ended 31 May 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

O'Haras Accountants Limited (Statutory Auditor)
Radleigh House
1 Golf Road
Clarkston
Glasgow
G76 7HU

Bankers

Bank of Scotland
PO Box 1000
BX2 LB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

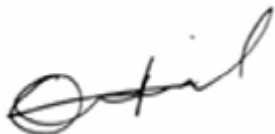
Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 4 June 2026 and signed on its behalf by:



.....
A Umar - Trustee

Report of the Independent Auditors to the Trustees of World Care Foundation

Opinion

We have audited the financial statements of World Care Foundation (the 'charity') for the year ended 31 May 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 May 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 and the Charities and Trustee Investment (Scotland) Act 2005 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' annual report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Trustees of World Care Foundation

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We gained an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates. We made enquiries of management as to whether there were any known or suspected instances of non-compliance with laws and regulations or fraud, and reviewed available board minutes for any indication of such matters.
- We gained an understanding of management's internal controls designed to prevent and detect irregularities in their day-to-day operations.
- We considered laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities and Trustees Investment (Scotland) Act 2005 and the Charities SORP. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement components. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and enquiries of relevant third parties. Part of these tests also included considering the regulations of the Office of Scottish Charity Regulator and other regulations like GDPR, anti-money laundering and health and safety.
- We considered how fraud might occur in this charity and designed our tests accordingly.
- As in all audits, we also addressed the risk of management override of internal controls, including reviewing journals, reviewing for any large or unusual transactions, looking for evidence of window dressing and any transactions out with the charity's normal operations, focusing on any accounting estimates and judgements and any undisclosed related party transactions and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
World Care Foundation**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink that reads "John O'Hara". The signature is written in a cursive, slightly slanted style.

John O'Hara (Senior Statutory Auditor)

For and on behalf of O'Haras Accountants Limited (Statutory Auditor)

Eligible for appointment as auditors of the charity under regulation 10(2) of the Charities Accounts (Scotland) Regulations by virtue of its eligibility under section 1212 of the Companies Act 2006.

Radleigh House
1 Golf Road
Clarkston
Glasgow
G76 7HU

Date: 4 June 2026

World Care Foundation**Statement of Financial Activities**
for the Year Ended 31 May 2025

| | Notes | Unrestricted funds £ | Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|------------------------------------|-------|----------------------------|----------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | <u>895,778</u> | <u>3,785,284</u> | <u>4,681,062</u> | <u>5,256,790</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | 3 | 417,167 | 37,192 | 454,359 | 321,700 |
| Charitable activities | 4 | | | | |
| Charitable activities | | <u>484,114</u> | <u>3,081,395</u> | <u>3,565,509</u> | <u>4,117,024</u> |
| Total | | <u>901,281</u> | <u>3,118,587</u> | <u>4,019,868</u> | <u>4,438,724</u> |
| NET INCOME/(EXPENDITURE) | | | | | |
| Transfers between funds | 16 | (5,503) <u>22,254</u> | 666,697 <u>(22,254)</u> | 661,194 <u>-</u> | 818,066 <u>-</u> |
| Net movement in funds | | 16,751 | 644,443 | 661,194 | 818,066 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | <u>27,055</u> | <u>3,146,917</u> | <u>3,173,972</u> | <u>2,355,906</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>43,806</u></u> | <u><u>3,791,360</u></u> | <u><u>3,835,166</u></u> | <u><u>3,173,972</u></u> |

The notes form part of these financial statements

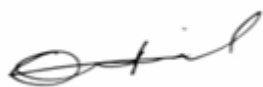
World Care Foundation

Balance Sheet

31 May 2025

| | Notes | Unrestricted funds £ | Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|--|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 10 | 7,765 | 586,633 | 594,398 | 604,808 |
| CURRENT ASSETS | | | | | |
| Debtors | 11 | 40,478 | 103,528 | 144,006 | 110,712 |
| Cash at bank | | <u>81,512</u> | <u>4,222,678</u> | <u>4,304,190</u> | <u>3,594,557</u> |
| | | 121,990 | 4,326,206 | 4,448,196 | 3,705,269 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 12 | (85,132) | (742,480) | (827,612) | (725,489) |
| | | <u>36,858</u> | <u>3,583,726</u> | <u>3,620,584</u> | <u>2,979,780</u> |
| NET CURRENT ASSETS | | | | | |
| | | 44,623 | 4,170,359 | 4,214,982 | 3,584,588 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | | | | |
| CREDITORS | | | | | |
| Amounts falling due after more than one year | 13 | (816) | (379,000) | (379,816) | (410,616) |
| | | <u>43,807</u> | <u>3,791,359</u> | <u>3,835,166</u> | <u>3,173,972</u> |
| NET ASSETS | | | | | |
| | | | | | |
| FUNDS | 16 | | | | |
| Unrestricted funds | | | | 43,807 | 27,055 |
| Restricted funds | | | | <u>3,791,359</u> | <u>3,146,917</u> |
| TOTAL FUNDS | | | | <u>3,835,166</u> | <u>3,173,972</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 4 June 2026 and were signed on its behalf by:



.....
A Umar - Trustee

The notes form part of these financial statements

World Care Foundation**Cash Flow Statement**
for the Year Ended 31 May 2025

| | Notes | 2025 £ | 2024 £ |
|---|-------|-----------------------------|-----------------------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | 1 | 724,598 | 1,023,285 |
| Interest paid | | <u>(43,650)</u> | <u>(26,479)</u> |
| Net cash provided by operating activities | | <u>680,948</u> | <u>996,806</u> |
| Cash flows from investing activities | | | |
| Purchase of tangible fixed assets | | <u>(4,675)</u> | <u>(4,785)</u> |
| Net cash used in investing activities | | <u>(4,675)</u> | <u>(4,785)</u> |
| Cash flows from financing activities | | | |
| Loan repayments in year | | <u>(19,800)</u> | <u>(26,801)</u> |
| Net cash used in financing activities | | <u>(19,800)</u> | <u>(26,801)</u> |
| | | <u> </u> | <u> </u> |
| Change in cash and cash equivalents in the reporting period | | 656,473 | 965,220 |
| Cash and cash equivalents at the beginning of the reporting period | 2 | <u>3,535,465</u> | <u>2,570,245</u> |
| Cash and cash equivalents at the end of the reporting period | 2 | <u>4,191,938</u> | <u>3,535,465</u> |

The notes form part of these financial statements

World Care Foundation

Notes to the Cash Flow Statement for the Year Ended 31 May 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2025 | 2024 |
|---|-----------------------|-------------------------|
| | £ | £ |
| Net income for the reporting period (as per the Statement of Financial Activities) | 661,194 | 818,066 |
| Adjustments for: | | |
| Depreciation charges | 15,085 | 13,868 |
| Interest paid | 43,650 | 26,479 |
| (Increase)/decrease in debtors | (33,294) | 15,723 |
| Increase in creditors | <u>37,963</u> | <u>149,149</u> |
| Net cash provided by operations | <u><u>724,598</u></u> | <u><u>1,023,285</u></u> |

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

| | 2025 | 2024 |
|--|-------------------------|-------------------------|
| | £ | £ |
| Notice deposits (less than 3 months) | 4,304,190 | 3,594,557 |
| Overdrafts included in bank loans and overdrafts falling due within one year | <u>(112,252)</u> | <u>(59,092)</u> |
| Total cash and cash equivalents | <u><u>4,191,938</u></u> | <u><u>3,535,465</u></u> |

3. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1.6.24 | Cash flow | At 31.5.25 |
|---------------------------------|-------------------------|-----------------------|-------------------------|
| | £ | £ | £ |
| Net cash | | | |
| Cash at bank | 3,594,557 | 709,633 | 4,304,190 |
| Bank overdrafts | <u>(59,092)</u> | <u>(53,160)</u> | <u>(112,252)</u> |
| | <u><u>3,535,465</u></u> | <u><u>656,473</u></u> | <u><u>4,191,938</u></u> |
| Debt | | | |
| Debts falling due within 1 year | (19,800) | (11,000) | (30,800) |
| Debts falling due after 1 year | <u>(410,616)</u> | <u>30,800</u> | <u>(379,816)</u> |
| | <u><u>(430,416)</u></u> | <u><u>19,800</u></u> | <u><u>(410,616)</u></u> |
| Total | <u><u>3,105,049</u></u> | <u><u>676,273</u></u> | <u><u>3,781,322</u></u> |

The notes form part of these financial statements

World Care Foundation

Notes to the Financial Statements **for the Year Ended 31 May 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The charity meets the definition of a public benefit entity under FRS102.

Going concern

The trustees consider annual budgets and management accounts to monitor the charity. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements. There are no material uncertainties about the charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

No significant judgements have had to be made by management in preparing these financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. The charity's main source of income is from donations and fundraising events.

The charity received no grant income.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

- Raising funds costs comprises of fundraising events costs incurred.

- Charitable activities costs comprise of costs incurred by the charity in the delivery of its day to day activities and the overseas and local projects.

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated as expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 5.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

World Care Foundation

Notes to the Financial Statements - continued **for the Year Ended 31 May 2025**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

| | |
|-----------------------|---------------|
| Freehold property | - 2% on cost |
| Fixtures and fittings | - 25% on cost |
| Computer equipment | - 25% on cost |

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Volunteers

In accordance with the Charities SORP (FRS 102), the general volunteer time of the management and various teams are not recognised as income or expenditure. Refer to the trustees' annual report for more information about their contribution.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Other debtors are recognised at the settlement amount due less impairment losses for bad and doubtful debts.

Cash and bank

Cash at bank includes cash for the various projects run by the charity and bank deposits for the day to day running of the charity.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

World Care Foundation

Notes to the Financial Statements - continued for the Year Ended 31 May 2025

2. DONATIONS AND LEGACIES

| | 2025 | 2024 |
|-----------|------------------|------------------|
| | £ | £ |
| Donations | 4,063,920 | 4,864,760 |
| Gift aid | <u>617,142</u> | <u>392,030</u> |
| | <u>4,681,062</u> | <u>5,256,790</u> |

3. RAISING FUNDS

Raising donations and legacies

| | 2025 | 2024 |
|---------------------------|----------------|----------------|
| | £ | £ |
| Fund raising events costs | <u>454,359</u> | <u>321,700</u> |

4. CHARITABLE ACTIVITIES COSTS

| | Direct Costs | Support costs (see note 5) | Totals |
|-----------------------|------------------|----------------------------|------------------|
| | £ | £ | £ |
| Charitable activities | <u>3,008,902</u> | <u>556,607</u> | <u>3,565,509</u> |

5. SUPPORT COSTS

| | Management | Finance | Information technology | Governance costs | Totals |
|-----------------------|----------------|---------------|------------------------|------------------|----------------|
| | £ | £ | £ | £ | £ |
| Charitable activities | <u>485,099</u> | <u>12,280</u> | <u>34,642</u> | <u>24,586</u> | <u>556,607</u> |

6. AUDITORS' REMUNERATION

| | 2025 | 2024 |
|--|--------------|--------------|
| | £ | £ |
| Fees payable to the charity's auditors for the audit of the charity's financial statements | 6,500 | 6,500 |
| Auditors' remuneration for non-audit work | <u>3,390</u> | <u>3,180</u> |

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

During the year, one of the trustees' businesses received £27,600 (2024: £24,554) in expenses. These expenses were to cover administration costs incurred by the business to allow the trustee to carry out their duties abroad.

World Care Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

8. STAFF COSTS

| | 2025 | 2024 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 237,805 | 166,958 |
| Social security costs | 7,512 | 6,828 |
| Other pension costs | <u>5,521</u> | <u>4,492</u> |
| | <u>250,838</u> | <u>178,278</u> |

The average monthly number of employees during the year was as follows:

| | 2025 | 2024 |
|-----------|-----------|----------|
| Employees | <u>14</u> | <u>9</u> |

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds | Restricted funds | Total funds |
|------------------------------------|--------------------|------------------|------------------|
| | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | <u>745,025</u> | <u>4,511,765</u> | <u>5,256,790</u> |
| EXPENDITURE ON | | | |
| Raising funds | 303,181 | 18,519 | 321,700 |
| Charitable activities | | | |
| Charitable activities | <u>434,249</u> | <u>3,682,775</u> | <u>4,117,024</u> |
| Total | <u>737,430</u> | <u>3,701,294</u> | <u>4,438,724</u> |
| NET INCOME | 7,595 | 810,471 | 818,066 |
| Transfers between funds | <u>1</u> | <u>(1)</u> | <u>-</u> |
| Net movement in funds | 7,596 | 810,470 | 818,066 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | <u>19,459</u> | <u>2,336,447</u> | <u>2,355,906</u> |
| TOTAL FUNDS CARRIED FORWARD | <u>27,055</u> | <u>3,146,917</u> | <u>3,173,972</u> |

World Care Foundation**Notes to the Financial Statements - continued**
for the Year Ended 31 May 2025**10. TANGIBLE FIXED ASSETS**

| | Freehold property £ | Fixtures and fittings £ | Computer equipment £ | Totals £ |
|-----------------------|---------------------------|----------------------------------|----------------------------|----------------|
| COST | | | | |
| At 1 June 2024 | 624,296 | 826 | 7,190 | 632,312 |
| Additions | <u>-</u> | <u>2,372</u> | <u>2,303</u> | <u>4,675</u> |
| At 31 May 2025 | <u>624,296</u> | <u>3,198</u> | <u>9,493</u> | <u>636,987</u> |
| DEPRECIATION | | | | |
| At 1 June 2024 | 25,177 | 159 | 2,168 | 27,504 |
| Charge for year | <u>12,486</u> | <u>610</u> | <u>1,989</u> | <u>15,085</u> |
| At 31 May 2025 | <u>37,663</u> | <u>769</u> | <u>4,157</u> | <u>42,589</u> |
| NET BOOK VALUE | | | | |
| At 31 May 2025 | <u>586,633</u> | <u>2,429</u> | <u>5,336</u> | <u>594,398</u> |
| At 31 May 2024 | <u>599,119</u> | <u>667</u> | <u>5,022</u> | <u>604,808</u> |

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 £ | 2024 £ |
|---------------|----------------|----------------|
| Other debtors | <u>144,006</u> | <u>110,712</u> |

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 £ | 2024 £ |
|---|----------------|----------------|
| Bank loans and overdrafts (see note 14) | 122,052 | 68,892 |
| Taxation and social security | 4,843 | 2,106 |
| Other creditors | <u>700,717</u> | <u>654,491</u> |
| | <u>827,612</u> | <u>725,489</u> |

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2025 £ | 2024 £ |
|--------------------------|----------------|----------------|
| Bank loans (see note 14) | 816 | 10,616 |
| Other creditors | <u>379,000</u> | <u>400,000</u> |
| | <u>379,816</u> | <u>410,616</u> |

World Care Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

14. LOANS

An analysis of the maturity of loans is given below:

| | 2025 £ | 2024 £ |
|---|----------------|----------------|
| Amounts falling due within one year on demand: | | |
| Bank overdrafts | 112,252 | 59,092 |
| Bank loans | 9,800 | 9,800 |
| Other loans | <u>21,000</u> | <u>10,000</u> |
| | <u>143,052</u> | <u>78,892</u> |
| Amounts falling between one and two years: | | |
| Bank loans - 1-2 years | 816 | 9,800 |
| Other loans - 1-2 years | <u>379,000</u> | <u>400,000</u> |
| | <u>379,816</u> | <u>409,800</u> |
| Amounts falling due between two and five years: | | |
| Bank loans - 2-5 years | <u>-</u> | <u>816</u> |

15. SECURED DEBTS

The following secured debts are included within creditors:

| | 2025 £ | 2024 £ |
|-------------|----------------|----------------|
| Other loans | <u>400,000</u> | <u>410,000</u> |

One of the charity's loan providers, Association of Scottish Muslims, has a standard security over the freehold property.

World Care Foundation**Notes to the Financial Statements - continued
for the Year Ended 31 May 2025****16. MOVEMENT IN FUNDS**

| | At 1.6.24 £ | Net movement in funds £ | Transfers between funds £ | At 31.5.25 £ |
|---|----------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | |
| 001 - General fund | 27,055 | (5,502) | 22,254 | 43,807 |
| Restricted funds | | | | |
| 033 - European Refugees | 20 | 1 | - | 21 |
| 067- Pakistan - Hospital | 28,309 | - | (9,641) | 18,668 |
| 099 - Syrian - Crisis Fund | 67,423 | 96,305 | (124,511) | 39,217 |
| 105 - Syrian - Personal Care | 702 | (124,248) | 124,511 | 965 |
| 106 - Syrian - Widow & Orphan General Fund | 658 | 3,586 | - | 4,244 |
| 107 - Syrian Orphans - Sponsorship Fund | 31,313 | (14,067) | - | 17,246 |
| 103 - Syrian - Orphanage Fund | 1,490 | 94,227 | (93,000) | 2,717 |
| 104 - Syrian - Orphans' General Fund | 786 | 36,329 | (17,118) | 19,997 |
| 084 - Rohingya - Crisis | 11,578 | 941 | - | 12,519 |
| 055 - Local projects (formerly UK Projects) | 5,054 | (14,304) | 9,250 | - |
| 077 - Pakistan Widows | - | 158 | - | 158 |
| 123 - World Crisis | 42,837 | (100) | (8,610) | 34,127 |
| 102 - Syrian - Medical Fund | - | (31,423) | 32,741 | 1,318 |
| 085 - Rohingya - Orphan Sponsorship | 5,289 | - | - | 5,289 |
| 130 - Zakat fund | 3,235 | 312,201 | (126,709) | 188,727 |
| 091 - Salam School | 34,866 | 1,280 | - | 36,146 |
| 101 - Syrian - General Aid | 947 | - | - | 947 |
| 122 - Women Empowerment | 1,866 | (2,374) | 508 | - |
| 007 - Amal Orphanage | 35,197 | (3,634) | - | 31,563 |
| 032 - Enable Fund | 5,018 | 57 | - | 5,075 |
| 064 - One Family Centre | 913 | (16,753) | 15,840 | - |
| 080 - Poor Children | 50 | - | (50) | - |
| 095 - Special Project | 198 | - | - | 198 |
| 128 - Yemen Bakery | 1,001 | 3,632 | (4,633) | - |
| 129 - Yemen - Crisis | 118,147 | (37,413) | (14,599) | 66,135 |
| 065 - Our Children Orphanage | 480 | 5,061 | - | 5,541 |
| 068 - Pakistan Children Development | - | (6,600) | 6,600 | - |
| 072 - Pakistan Medical | 2,294 | 702 | - | 2,996 |
| 052 - Lebanon Mosque | 205 | - | - | 205 |
| 063 - Noor Centre | 3,549 | 6,055 | - | 9,604 |
| 004 - Africa | - | 15,744 | (15,744) | - |
| 024 - Dar Al Sakeena | 41,308 | (30,894) | 14,191 | 24,605 |
| 026 - Dar El Firdaus | 942 | (52,457) | 60,000 | 8,485 |
| 034 - Faryaal & Ibrars Orphanage (formerly TEMP) | 78 | 76 | (154) | - |
| 056 - Malawi | 19,292 | (60,513) | 41,221 | - |
| 078 - Palestine | 1,264,608 | 92,639 | 25,612 | 1,382,859 |
| 093 - Shazia Orphanage | 16,542 | 240 | (16,782) | - |
| 119 - Water projects | 21,295 | 2,075 | - | 23,370 |
| 088 - Roshan | - | (6,428) | 5,574 | (854) |
| 037 - Fountain of Life | 887 | (17,040) | 17,118 | 965 |
| 038 - General charity | 477,460 | 424,773 | (94,695) | 807,538 |
| 124 - World Food Fund | - | 11,140 | (11,140) | - |
| 127 - World Orphans Fund | 5,399 | 19,108 | (7,361) | 17,146 |
| 016 - Charity sales | - | (6,487) | 6,487 | - |
| 005 - Agosh Orphanage Faisalabad | 2,721 | 10,031 | - | 12,752 |
| 012 - Barja | - | (674) | 1,639 | 965 |
| 050 - Lebanon | - | 27,817 | (29,386) | (1,569) |

World Care Foundation**Notes to the Financial Statements - continued
for the Year Ended 31 May 2025****16. MOVEMENT IN FUNDS - continued**

| | | | | |
|---|---------|----------|----------|--------|
| 057 - Marj Barja Shelter | - | (3,739) | 4,704 | 965 |
| 066 - Our Home | 931 | 14,225 | (14,191) | 965 |
| 020 - Dar Al Hikma | - | 178 | (178) | - |
| 062 - Mosques | 1,931 | 5,988 | - | 7,919 |
| 109 - Threads of Care - Beirut | 584 | (30,633) | 31,014 | 965 |
| 125 - World Medical Fund | 4,956 | 4,785 | (9,741) | - |
| 131 - Zakat UK Fund | 32,255 | 8,152 | - | 40,407 |
| 073 - Pakistan Orphanage General Funds | - | 190 | - | 190 |
| 108 - Tal Barja Shelter | - | (6,713) | 7,678 | 965 |
| 003 - Afghanistan Relief Fund | - | 6,712 | 13,288 | 20,000 |
| 006 - Agosh Orphanage Gujranwala | 2,691 | (17,591) | 16,936 | 2,036 |
| 018 - Dar Al Amaan | 30,784 | 7,567 | (38,351) | - |
| 031 - Embrace Orphanage | 47,145 | (24,285) | - | 22,860 |
| 035 - Fitrana | 16,304 | 9,308 | (25,612) | - |
| 039 - House of Happiness | 3,341 | 3,073 | (6,414) | - |
| 044 - Ihya Centre 1 | 673 | 14,096 | - | 14,769 |
| 049 - Karim Yemen Bakery | 29,470 | - | (29,470) | - |
| 069 - Pakistan Floods | 91,283 | 46 | - | 91,329 |
| 079 - Philippines Community Support Project | 892 | 250 | - | 1,142 |
| 086 - Rohingya - Shelter | 2,150 | - | - | 2,150 |
| 117 - Vanity Femme Yemen Bakery | - | (19,231) | 19,231 | - |
| 120 - Widows Fund | 716 | 9,441 | - | 10,157 |
| 121 - Winter Appeal | - | 8,703 | - | 8,703 |
| 126 - World Orphanage Fund | 11,498 | 26,638 | (33,840) | 4,296 |
| 132 - ZulCare Orphanage | 42,415 | 12,489 | - | 54,904 |
| 051 - Lebanon - Hope Residence | 10 | - | (10) | - |
| 017 - Children of Eden | 68,442 | 9,188 | - | 77,630 |
| 071 - Pakistan General | - | (8,610) | 8,610 | - |
| 027 - Eden School | 130,027 | (38,595) | (14,628) | 76,804 |
| 002 - Ab Dhuba Centre | 31,225 | (10,469) | - | 20,756 |
| 009 - Bait Al Rahma | 9,912 | (4,372) | - | 5,540 |
| 010 - Bangladesh Floods | - | (5,868) | 5,868 | - |
| 019 - Dar Al Barakah | 713 | (16,777) | 18,188 | 2,124 |
| 022 - Dar Al Mawaddah | 279 | 3,718 | - | 3,997 |
| 025 - Dar Al Salam | 916 | 1,903 | (2,819) | - |
| 042 - Iftar Fund | - | (58,312) | 58,364 | 52 |
| 070 - Pakistan Food | 993 | 270 | - | 1,263 |
| 081 - Qurbani | - | 21,484 | 50 | 21,534 |
| 098 - Sweet Care Bakery Lebanon | - | 10 | (10) | - |
| 100 - Syrian - Food Fund | - | (26,704) | 27,669 | 965 |
| 116 - Ukraine | 25 | - | - | 25 |
| 011 - Bank interest | 1,831 | - | - | 1,831 |
| 015 - Cancer Fund | 24,527 | 565 | - | 25,092 |
| 021 - Dar Al Irshad | 18,041 | (6,858) | - | 11,183 |
| 028 - Edinburgh Food Bank | 960 | 227 | - | 1,187 |
| 029 - Education Where Needed | 2,357 | 1,036 | (3,393) | - |
| 036 - Food table Edinburgh | 30 | - | - | 30 |
| 043 - Ihya Bakery | 4,822 | 1,965 | (6,787) | - |
| 045 - Ihya Centre 2 | 413 | (28,465) | 30,116 | 2,064 |
| 046 - Ihya Projects | 30,116 | - | (30,116) | - |
| 047 - Jarabulus Al-Amal Orphanage | 969 | (41,330) | 40,361 | - |
| 048 - Karim Bakery Lebanon | - | (18,391) | 29,480 | 11,089 |
| 053 - Libya Floods | 12,493 | - | - | 12,493 |
| 059 - Masjid community centre | - | 191 | - | 191 |
| 061 - Morocco Earthquake | - | 49 | - | 49 |
| 067 - Pakistan Flood | 27,124 | 6,550 | 9,641 | 43,315 |
| 074 - Pakistan Orphans | - | 3,360 | - | 3,360 |

World Care Foundation**Notes to the Financial Statements - continued**
for the Year Ended 31 May 2025**16. MOVEMENT IN FUNDS - continued**

| | | | | |
|---|-------------------------|-----------------------|-----------------|-------------------------|
| 083 - Ramadan food box | - | (6,206) | 6,206 | - |
| 096 - State Street | 10,197 | (2,573) | (7,624) | - |
| 110 - Threads of Care - Saida | - | (7,883) | 8,848 | 965 |
| 114 - Turkey Syria Earthquake General Crisis | 196,519 | 340 | (107,255) | 89,604 |
| 115 - Turkey Syria Earthquake Housing | - | (107,255) | 107,255 | - |
| 118 - Vulnerable Families | - | 5,463 | - | 5,463 |
| 133 - Daily Knead Bakery | - | (11,831) | 12,796 | 965 |
| 133 - Gambia | - | (10,078) | 10,078 | - |
| 200- Al Khalil College | - | (4,074) | 4,074 | - |
| 201- Ali Project | - | 5,000 | - | 5,000 |
| 202 - Bangladesh General | - | 35,048 | (1,676) | 33,372 |
| 205 - Dar El Hanan | - | (9,165) | 47,584 | 38,419 |
| 208 - Eyes Fund | - | 3 | - | 3 |
| 209 - Gaza Orphans | - | 154,350 | - | 154,350 |
| 210 - Gift of Sight | - | 1,704 | - | 1,704 |
| 211 - Hifz Sponsorship | - | 32 | - | 32 |
| 214 - Jordan Orphanage | - | 39,000 | - | 39,000 |
| 215 - Jordan Refugee Fund | - | 6,335 | - | 6,335 |
| 218 - Ramadan Appeal | - | 1,294 | - | 1,294 |
| 222 - Sudan Crisis | - | (4,663) | 4,663 | - |
| 223 - Sustainability | - | 312 | - | 312 |
| 224 - Syrian Houses | - | 2,052 | - | 2,052 |
| 226 - Umrah For Orphans | - | 22,304 | - | 22,304 |
| 227- Wash Project | - | 3,004 | - | 3,004 |
| | <u>3,146,917</u> | <u>666,696</u> | <u>(22,254)</u> | <u>3,791,359</u> |
| TOTAL FUNDS | <u><u>3,173,972</u></u> | <u><u>661,194</u></u> | <u><u>-</u></u> | <u><u>3,835,166</u></u> |

World Care Foundation**Notes to the Financial Statements - continued
for the Year Ended 31 May 2025****16. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| 001 - General fund | 895,778 | (901,280) | (5,502) |
| Restricted funds | | | |
| 033 - European Refugees | 1 | - | 1 |
| 099 - Syrian - Crisis Fund | 383,165 | (286,860) | 96,305 |
| 105 - Syrian - Personal Care | 12,420 | (136,668) | (124,248) |
| 106 - Syrian - Widow & Orphan General Fund | 3,586 | - | 3,586 |
| 107 - Syrian Orphans - Sponsorship Fund | 163,050 | (177,117) | (14,067) |
| 103 - Syrian - Orphanage Fund | 104,250 | (10,023) | 94,227 |
| 104 - Syrian - Orphans' General Fund | 37,841 | (1,512) | 36,329 |
| 084 - Rohingya - Crisis | 941 | - | 941 |
| 055 - Local projects (formerly UK Projects) | 2,733 | (17,037) | (14,304) |
| 077 - Pakistan Widows | 158 | - | 158 |
| 123 - World Crisis | 250 | (350) | (100) |
| 102 - Syrian - Medical Fund | 44 | (31,467) | (31,423) |
| 130 - Zakat fund | 293,341 | 18,860 | 312,201 |
| 091 - Salam School | 1,280 | - | 1,280 |
| 122 - Women Empowerment | 971 | (3,345) | (2,374) |
| 007 - Amal Orphanage | 15,278 | (18,912) | (3,634) |
| 032 - Enable Fund | 57 | - | 57 |
| 064 - One Family Centre | 1,200 | (17,953) | (16,753) |
| 128 - Yemen Bakery | 3,632 | - | 3,632 |
| 129 - Yemen - Crisis | 33,582 | (70,995) | (37,413) |
| 065 - Our Children Orphanage | 72,886 | (67,825) | 5,061 |
| 068 - Pakistan Children Development | 65 | (6,665) | (6,600) |
| 072 - Pakistan Medical | 2,702 | (2,000) | 702 |
| 063 - Noor Centre | 30,619 | (24,564) | 6,055 |
| 004 - Africa | 15,744 | - | 15,744 |
| 024 - Dar Al Sakeena | 4,534 | (35,428) | (30,894) |
| 026 - Dar El Firdaus | 5,569 | (58,026) | (52,457) |
| 034 - Faryaal & Ibrars Orphanage (formerly TEMP) | 76 | - | 76 |
| 056 - Malawi | 68,505 | (129,018) | (60,513) |
| 078 - Palestine | 768,842 | (676,203) | 92,639 |
| 093 - Shazia Orphanage | 240 | - | 240 |
| 119 - Water projects | 24,811 | (22,736) | 2,075 |
| 088 - Roshan | 1 | (6,429) | (6,428) |
| 037 - Fountain of Life | 16,756 | (33,796) | (17,040) |
| 038 - General charity | 425,500 | (727) | 424,773 |
| 124 - World Food Fund | 11,140 | - | 11,140 |
| 127 - World Orphans Fund | 19,108 | - | 19,108 |
| 016 - Charity sales | 30,182 | (36,669) | (6,487) |
| 005 - Agosh Orphanage Faisalabad | 38,088 | (28,057) | 10,031 |
| 012 - Barja | - | (674) | (674) |
| 050 - Lebanon | 31,819 | (4,002) | 27,817 |
| 057 - Marj Barja Shelter | - | (3,739) | (3,739) |
| 066 - Our Home | 15,000 | (775) | 14,225 |
| 020 - Dar Al Hikma | 178 | - | 178 |
| 062 - Mosques | 5,988 | - | 5,988 |

World Care Foundation**Notes to the Financial Statements - continued
for the Year Ended 31 May 2025****16. MOVEMENT IN FUNDS - continued**

| | | | |
|--|---------|-----------|-----------|
| 109 - Threads of Care - Beirut | 19,991 | (50,624) | (30,633) |
| 125 - World Medical Fund | 4,785 | - | 4,785 |
| 131 - Zakat UK Fund | 16,702 | (8,550) | 8,152 |
| 073 - Pakistan Orphanage General Funds | 190 | - | 190 |
| 108 - Tal Barja Shelter | - | (6,713) | (6,713) |
| 003 - Afghanistan Relief Fund | 21,712 | (15,000) | 6,712 |
| 006 - Agosh Orphanage Gujranwala | 11,500 | (29,091) | (17,591) |
| 018 - Dar Al Amaan | 7,567 | - | 7,567 |
| 031 - Embrace Orphanage | 8,501 | (32,786) | (24,285) |
| 035 - Fitrana | 21,540 | (12,232) | 9,308 |
| 039 - House of Happiness | 3,092 | (19) | 3,073 |
| 044 - Ihya Centre 1 | 41,418 | (27,322) | 14,096 |
| 069 - Pakistan Floods | 112 | (66) | 46 |
| 079 - Philippines Community Support Project | 6,200 | (5,950) | 250 |
| 117 - Vanity Femme Yemen Bakery | - | (19,231) | (19,231) |
| 120 - Widows Fund | 9,441 | - | 9,441 |
| 121 - Winter Appeal | 8,703 | - | 8,703 |
| 126 - World Orphanage Fund | 26,638 | - | 26,638 |
| 132 - ZulCare Orphanage | 31,777 | (19,288) | 12,489 |
| 017 - Children of Eden | 39,559 | (30,371) | 9,188 |
| 071 - Pakistan General | 128 | (8,738) | (8,610) |
| 027 - Eden School | 32,238 | (70,833) | (38,595) |
| 002 - Ab Dhuba Centre | 19,583 | (30,052) | (10,469) |
| 009 - Bait Al Rahma | 22,226 | (26,598) | (4,372) |
| 010 - Bangladesh Floods | 17,239 | (23,107) | (5,868) |
| 019 - Dar Al Barakah | 11,509 | (28,286) | (16,777) |
| 022 - Dar Al Mawaddah | 32,810 | (29,092) | 3,718 |
| 025 - Dar Al Salam | 1,922 | (19) | 1,903 |
| 042 - Iftar Fund | 35,122 | (93,434) | (58,312) |
| 070 - Pakistan Food | 270 | - | 270 |
| 081 - Qurbani | 100,254 | (78,770) | 21,484 |
| 098 - Sweet Care Bakery Lebanon | 10 | - | 10 |
| 100 - Syrian - Food Fund | - | (26,704) | (26,704) |
| 015 - Cancer Fund | 565 | - | 565 |
| 021 - Dar Al Irshad | 23,446 | (30,304) | (6,858) |
| 028 - Edinburgh Food Bank | 227 | - | 227 |
| 029 - Education Where Needed | 1,036 | - | 1,036 |
| 043 - Ihya Bakery | 1,965 | - | 1,965 |
| 045 - Ihya Centre 2 | 2 | (28,467) | (28,465) |
| 047 - Jarabulus Al-Amal Orphanage | 995 | (42,325) | (41,330) |
| 048 - Karim Bakery Lebanon | 5,014 | (23,405) | (18,391) |
| 059 - Masjid community centre | 191 | - | 191 |
| 061 - Morocco Earthquake | 49 | - | 49 |
| 067 - Pakistan Flood | 6,550 | - | 6,550 |
| 074 - Pakistan Orphans | 3,360 | - | 3,360 |
| 083 - Ramadan food box | 12,747 | (18,953) | (6,206) |
| 096 - State Street | 167 | (2,740) | (2,573) |
| 110 - Threads of Care - Saida | - | (7,883) | (7,883) |
| 114 - Turkey Syria Earthquake General Crisis | 340 | - | 340 |
| 115 - Turkey Syria Earthquake Housing | 21,837 | (129,092) | (107,255) |
| 118 - Vulnerable Families | 5,463 | - | 5,463 |
| 133 - Daily Knead Bakery | - | (11,831) | (11,831) |
| 133 - Gambia | 4,720 | (14,798) | (10,078) |
| 200- Al Khalil College | 57,470 | (61,544) | (4,074) |
| 201- Ali Project | 5,000 | - | 5,000 |
| 202 - Bangladesh General | 35,048 | - | 35,048 |

World Care Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

16. MOVEMENT IN FUNDS - continued

| | | | |
|---------------------------|-------------------------|---------------------------|-----------------------|
| 205 - Dar El Hanan | 2,827 | (11,992) | (9,165) |
| 208 - Eyes Fund | 3 | - | 3 |
| 209 - Gaza Orphans | 154,350 | - | 154,350 |
| 210 - Gift of Sight | 1,704 | - | 1,704 |
| 211 - Hifz Sponsorship | 32 | - | 32 |
| 214 - Jordan Orphanage | 39,000 | - | 39,000 |
| 215 - Jordan Refugee Fund | 173,001 | (166,666) | 6,335 |
| 218 - Ramadan Appeal | 1,294 | - | 1,294 |
| 222 - Sudan Crisis | 337 | (5,000) | (4,663) |
| 223 - Sustainability | 312 | - | 312 |
| 224 - Syrian Houses | 2,052 | - | 2,052 |
| 226 - Umrah For Orphans | 22,304 | - | 22,304 |
| 227- Wash Project | 3,004 | - | 3,004 |
| | <u>3,785,284</u> | <u>(3,118,588)</u> | <u>666,696</u> |
| TOTAL FUNDS | <u><u>4,681,062</u></u> | <u><u>(4,019,868)</u></u> | <u><u>661,194</u></u> |

World Care Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.6.23 £ | Net movement in funds £ | Transfers between funds £ | At 31.5.24 £ |
|--|----------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | |
| 001 - General fund | 19,459 | 7,595 | 1 | 27,055 |
| Restricted funds | | | | |
| 033 - European Refugees | - | 20 | - | 20 |
| 067- Pakistan - Hospital | 18,668 | - | 9,641 | 28,309 |
| 099 - Syrian - Crisis Fund | 54 | 52,467 | 14,902 | 67,423 |
| 105 - Syrian - Personal Care | 2,422 | (97,286) | 95,566 | 702 |
| 106 - Syrian - Widow & Orphan General Fund | 1,351 | 54,307 | (55,000) | 658 |
| 107 - Syrian Orphans - Sponsorship Fund | 30,775 | 538 | - | 31,313 |
| 103 - Syrian - Orphanage Fund | 7,151 | 32,339 | (38,000) | 1,490 |
| 104 - Syrian - Orphans' General Fund | 38,877 | 14,909 | (53,000) | 786 |
| 084 - Rohingya - Crisis | 4,690 | 6,888 | - | 11,578 |
| 055 - Local projects (formerly UK Projects) | 10,958 | (5,904) | - | 5,054 |
| 077 - Pakistan Widows | - | (260) | 260 | - |
| 123 - World Crisis | 255 | 2,033 | 40,549 | 42,837 |
| 102 - Syrian - Medical Fund | - | (8,498) | 8,498 | - |
| 085 - Rohingya - Orphan Sponsorship | 5,289 | - | - | 5,289 |
| 130 - Zakat fund | 131,383 | 134,583 | (262,731) | 3,235 |
| 076 - Pakistan Water Dam | 1 | - | (1) | - |
| 091 - Salam School | 32,842 | 2,024 | - | 34,866 |
| 101 - Syrian - General Aid | - | 947 | - | 947 |
| 122 - Women Empowerment | - | 1,866 | - | 1,866 |
| 007 - Amal Orphanage | 29,166 | 6,031 | - | 35,197 |
| 032 - Enable Fund | 4,129 | 889 | - | 5,018 |
| 064 - One Family Centre | 28 | (15,115) | 16,000 | 913 |
| 080 - Poor Children | - | 50 | - | 50 |
| 095 - Special Project | 198 | - | - | 198 |
| 128 - Yemen Bakery | - | 1,001 | - | 1,001 |
| 129 - Yemen - Crisis | 98,468 | 19,679 | - | 118,147 |
| 065 - Our Children Orphanage | 302 | (67,322) | 67,500 | 480 |
| 068 - Pakistan Children Development | (22) | (1,033) | 1,055 | - |
| 072 - Pakistan Medical | 508 | 1,786 | - | 2,294 |
| 052 - Lebanon Mosque | 205 | - | - | 205 |
| 063 - Noor Centre | 9,124 | (5,575) | - | 3,549 |
| 004 - Africa | - | 10,333 | (10,333) | - |
| 024 - Dar Al Sakeena | 31,863 | 9,445 | - | 41,308 |
| 026 - Dar El Firdaus | 1,481 | (18,539) | 18,000 | 942 |
| 034 - Faryaal & Ibrars Orphanage (formerly TEMP) | - | 78 | - | 78 |
| 056 - Malawi | 2,843 | (24,283) | 40,732 | 19,292 |
| 078 - Palestine | 44,595 | 1,220,013 | - | 1,264,608 |
| 093 - Shazia Orphanage | 9,591 | 6,951 | - | 16,542 |
| 119 - Water projects | 28,347 | (7,051) | (1) | 21,295 |
| 088 - Roshan | 609 | (6,117) | 5,508 | - |
| 037 - Fountain of Life | 14 | (26,127) | 27,000 | 887 |
| 038 - General charity | 220,646 | 440,906 | (184,092) | 477,460 |
| 124 - World Food Fund | (869) | (6,008) | 6,877 | - |
| 127 - World Orphans Fund | 59,749 | 34,140 | (88,490) | 5,399 |

World Care Foundation**Notes to the Financial Statements - continued
for the Year Ended 31 May 2025****16. MOVEMENT IN FUNDS - continued**

| | | | | |
|---|---------|----------|-----------|---------|
| 016 - Charity sales | 2,298 | 2,712 | (5,010) | - |
| 005 - Agosh Orphanage Faisalabad | 1,202 | (26,578) | 28,097 | 2,721 |
| 012 - Barja | 125 | (38,192) | 38,067 | - |
| 050 - Lebanon | 816 | 6,041 | (6,857) | - |
| 057 - Marj Barja Shelter | 7,781 | (35,244) | 27,463 | - |
| 066 - Our Home | 30 | (53,099) | 54,000 | 931 |
| 020 - Dar Al Hikma | 2,815 | 359 | (3,174) | - |
| 062 - Mosques | 845 | 1,086 | - | 1,931 |
| 109 - Threads of Care - Beirut | 2,058 | (80,474) | 79,000 | 584 |
| 125 - World Medical Fund | 1,343 | 12,111 | (8,498) | 4,956 |
| 131 - Zakat UK Fund | 19,340 | 12,915 | - | 32,255 |
| 073 - Pakistan Orphanage General Funds | 416 | 7,488 | (7,904) | - |
| 108 - Tal Barja Shelter | 1,046 | (8,875) | 7,829 | - |
| 003 - Afghanistan Relief Fund | - | (15,303) | 15,303 | - |
| 006 - Agosh Orphanage Gujranwala | 1,185 | 1,506 | - | 2,691 |
| 018 - Dar Al Amaan | 22,632 | 8,152 | - | 30,784 |
| 031 - Embrace Orphanage | 48,513 | (1,368) | - | 47,145 |
| 035 - Fitrana | 4,311 | 11,993 | - | 16,304 |
| 039 - House of Happiness | 16,977 | (13,636) | - | 3,341 |
| 044 - Ihya Centre 1 | 6,333 | (15,660) | 10,000 | 673 |
| 049 - Karim Yemen Bakery | 34,256 | 10,033 | (14,819) | 29,470 |
| 069 - Pakistan Floods | 229,789 | 3,102 | (141,608) | 91,283 |
| 079 - Philippines Community Support Project | 192 | 700 | - | 892 |
| 086 - Rohingya - Shelter | 2,150 | - | - | 2,150 |
| 117 - Vanity Femme Yemen Bakery | 26,245 | (37,136) | 10,891 | - |
| 120 - Widows Fund | - | 716 | - | 716 |
| 121 - Winter Appeal | - | 9,638 | (9,638) | - |
| 126 - World Orphanage Fund | 30,819 | 25,679 | (45,000) | 11,498 |
| 132 - ZulCare Orphanage | 9,809 | 32,606 | - | 42,415 |
| 051 - Lebanon - Hope Residence | 10 | - | - | 10 |
| 017 - Children of Eden | 21,056 | 47,386 | - | 68,442 |
| 071 - Pakistan General | 7,271 | (14,177) | 6,906 | - |
| 027 - Eden School | 177,809 | (47,782) | - | 130,027 |
| 002 - Ab Dhuba Centre | 44,347 | (13,122) | - | 31,225 |
| 009 - Bait Al Rahma | 24,738 | (14,826) | - | 9,912 |
| 019 - Dar Al Barakah | 27,512 | (64,799) | 38,000 | 713 |
| 022 - Dar Al Mawaddah | 767 | (488) | - | 279 |
| 025 - Dar Al Salam | 1,278 | (20,455) | 20,093 | 916 |
| 042 - Iftar Fund | 14,205 | (54,266) | 40,061 | - |
| 058 - Marj Bekka Shelter | 1,334 | (23,019) | 21,685 | - |
| 070 - Pakistan Food | 664 | 329 | - | 993 |
| 075 - Pakistan Tents | - | 1 | (1) | - |
| 081 - Qurbani | 11,938 | 2,964 | (14,902) | - |
| 092 - Seif's Orphanage | 6,130 | 2,790 | (8,920) | - |
| 098 - Sweet Care Bakery Lebanon | - | (2,210) | 2,210 | - |
| 100 - Syrian - Food Fund | - | (7,063) | 7,063 | - |
| 116 - Ukraine | 25 | - | - | 25 |
| 011 - Bank interest | 101 | 1,730 | - | 1,831 |
| 015 - Cancer Fund | 25,848 | (1,321) | - | 24,527 |
| 021 - Dar Al Irshad | - | 18,041 | - | 18,041 |
| 028 - Edinburgh Food Bank | 621 | 339 | - | 960 |
| 029 - Education Where Needed | - | 2,357 | - | 2,357 |
| 036 - Food table Edinburgh | 10 | 20 | - | 30 |
| 043 - Ihya Bakery | 14,000 | 5,200 | (14,378) | 4,822 |
| 045 - Ihya Centre 2 | 16,551 | (26,138) | 10,000 | 413 |
| 046 - Ihya Projects | 21,741 | 30,586 | (22,211) | 30,116 |
| 047 - Jarabulus Al-Amal Orphanage | 3,195 | (43,226) | 41,000 | 969 |

World Care Foundation**Notes to the Financial Statements - continued**
for the Year Ended 31 May 2025**16. MOVEMENT IN FUNDS - continued**

| | | | | |
|---|-------------------------|-----------------------|-----------------|-------------------------|
| 048 - Karim Bakery Lebanon | - | (14,819) | 14,819 | - |
| 053 - Libya Floods | - | 12,493 | - | 12,493 |
| 061 - Morocco Earthquake | - | (6,652) | 6,652 | - |
| 067 - Pakistan Flood | 55,433 | (160,276) | 131,967 | 27,124 |
| 074 - Pakistan Orphans | 315 | 4,878 | (5,193) | - |
| 083 - Ramadan food box | 2,881 | 426 | (3,307) | - |
| 096 - State Street | 18,277 | (8,080) | - | 10,197 |
| 110 - Threads of Care - Saida | - | (68,890) | 68,890 | - |
| 114 - Turkey Syria Earthquake General Crisis | 392,269 | (4,462) | (191,288) | 196,519 |
| 115 - Turkey Syria Earthquake Housing | 147,104 | (297,843) | 150,739 | - |
| 118 - Vulnerable Families | - | 4,566 | (4,566) | - |
| 133 - Daily Knead Bakery | - | (14,378) | 14,378 | - |
| 133 - Gambia | - | (1,720) | 1,720 | - |
| | <u>2,336,447</u> | <u>810,471</u> | <u>(1)</u> | <u>3,146,917</u> |
| TOTAL FUNDS | <u><u>2,355,906</u></u> | <u><u>818,066</u></u> | <u><u>-</u></u> | <u><u>3,173,972</u></u> |

World Care Foundation**Notes to the Financial Statements - continued**
for the Year Ended 31 May 2025**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| 001 - General fund | 745,025 | (737,430) | 7,595 |
| Restricted funds | | | |
| 033 - European Refugees | 20 | - | 20 |
| 099 - Syrian - Crisis Fund | 557,218 | (504,751) | 52,467 |
| 105 - Syrian - Personal Care | 13,783 | (111,069) | (97,286) |
| 106 - Syrian - Widow & Orphan General Fund | 54,307 | - | 54,307 |
| 107 - Syrian Orphans - Sponsorship Fund | 112,276 | (111,738) | 538 |
| 103 - Syrian - Orphanage Fund | 103,292 | (70,953) | 32,339 |
| 104 - Syrian - Orphans' General Fund | 14,909 | - | 14,909 |
| 084 - Rohingya - Crisis | 7,383 | (495) | 6,888 |
| 055 - Local projects (formerly UK Projects) | 1,155 | (7,059) | (5,904) |
| 077 - Pakistan Widows | 40 | (300) | (260) |
| 123 - World Crisis | 2,033 | - | 2,033 |
| 102 - Syrian - Medical Fund | 65 | (8,563) | (8,498) |
| 130 - Zakat fund | 135,969 | (1,386) | 134,583 |
| 091 - Salam School | 2,024 | - | 2,024 |
| 101 - Syrian - General Aid | 947 | - | 947 |
| 122 - Women Empowerment | 5,211 | (3,345) | 1,866 |
| 007 - Amal Orphanage | 34,979 | (28,948) | 6,031 |
| 032 - Enable Fund | 889 | - | 889 |
| 064 - One Family Centre | 1,467 | (16,582) | (15,115) |
| 080 - Poor Children | 50 | - | 50 |
| 128 - Yemen Bakery | 1,001 | - | 1,001 |
| 129 - Yemen - Crisis | 55,696 | (36,017) | 19,679 |
| 065 - Our Children Orphanage | 47,277 | (114,599) | (67,322) |
| 068 - Pakistan Children Development | 297 | (1,330) | (1,033) |
| 072 - Pakistan Medical | 1,786 | - | 1,786 |
| 063 - Noor Centre | 24,740 | (30,315) | (5,575) |
| 004 - Africa | 10,333 | - | 10,333 |
| 024 - Dar Al Sakeena | 29,540 | (20,095) | 9,445 |
| 026 - Dar El Firdaus | 7,383 | (25,922) | (18,539) |
| 034 - Faryaal & Ibrars Orphanage (formerly TEMP) | 78 | - | 78 |
| 056 - Malawi | 135,786 | (160,069) | (24,283) |
| 078 - Palestine | 1,801,898 | (581,885) | 1,220,013 |
| 093 - Shazia Orphanage | 6,951 | - | 6,951 |
| 119 - Water projects | 25,148 | (32,199) | (7,051) |
| 088 - Roshan | 67 | (6,184) | (6,117) |
| 037 - Fountain of Life | 18,969 | (45,096) | (26,127) |
| 038 - General charity | 449,675 | (8,769) | 440,906 |
| 124 - World Food Fund | 9,679 | (15,687) | (6,008) |
| 127 - World Orphans Fund | 35,440 | (1,300) | 34,140 |
| 016 - Charity sales | 21,231 | (18,519) | 2,712 |
| 005 - Agosh Orphanage Faisalabad | 33,122 | (59,700) | (26,578) |
| 012 - Barja | - | (38,192) | (38,192) |
| 050 - Lebanon | 6,041 | - | 6,041 |
| 057 - Marj Barja Shelter | - | (35,244) | (35,244) |
| 066 - Our Home | - | (53,099) | (53,099) |

World Care Foundation**Notes to the Financial Statements - continued
for the Year Ended 31 May 2025****16. MOVEMENT IN FUNDS - continued**

| | | | |
|---|--------|-----------|-----------|
| 020 - Dar Al Hikma | 360 | (1) | 359 |
| 062 - Mosques | 1,086 | - | 1,086 |
| 109 - Threads of Care - Beirut | 1,329 | (81,803) | (80,474) |
| 125 - World Medical Fund | 12,111 | - | 12,111 |
| 131 - Zakat UK Fund | 13,865 | (950) | 12,915 |
| 073 - Pakistan Orphanage General Funds | 7,488 | - | 7,488 |
| 108 - Tal Barja Shelter | - | (8,875) | (8,875) |
| 003 - Afghanistan Relief Fund | 5,197 | (20,500) | (15,303) |
| 006 - Agosh Orphanage Gujranwala | 1,506 | - | 1,506 |
| 018 - Dar Al Amaan | 8,152 | - | 8,152 |
| 031 - Embrace Orphanage | 32,947 | (34,315) | (1,368) |
| 035 - Fitrana | 11,993 | - | 11,993 |
| 039 - House of Happiness | 7,522 | (21,158) | (13,636) |
| 044 - Ihya Centre 1 | 13,027 | (28,687) | (15,660) |
| 049 - Karim Yemen Bakery | 10,033 | - | 10,033 |
| 069 - Pakistan Floods | 3,232 | (130) | 3,102 |
| 079 - Philippines Community Support Project | 11,100 | (10,400) | 700 |
| 117 - Vanity Femme Yemen Bakery | 3,347 | (40,483) | (37,136) |
| 120 - Widows Fund | 1,486 | (770) | 716 |
| 121 - Winter Appeal | 9,638 | - | 9,638 |
| 126 - World Orphanage Fund | 25,679 | - | 25,679 |
| 132 - ZulCare Orphanage | 57,704 | (25,098) | 32,606 |
| 017 - Children of Eden | 66,861 | (19,475) | 47,386 |
| 071 - Pakistan General | 6,602 | (20,779) | (14,177) |
| 027 - Eden School | 15,111 | (62,893) | (47,782) |
| 002 - Ab Dhuba Centre | 16,994 | (30,116) | (13,122) |
| 009 - Bait Al Rahma | 14,000 | (28,826) | (14,826) |
| 019 - Dar Al Barakah | 1,750 | (66,549) | (64,799) |
| 022 - Dar Al Mawaddah | 31,395 | (31,883) | (488) |
| 025 - Dar Al Salam | 1,398 | (21,853) | (20,455) |
| 042 - Iftar Fund | 2,862 | (57,128) | (54,266) |
| 058 - Marj Bekka Shelter | - | (23,019) | (23,019) |
| 070 - Pakistan Food | 329 | - | 329 |
| 075 - Pakistan Tents | 1 | - | 1 |
| 081 - Qurbani | 12,737 | (9,773) | 2,964 |
| 092 - Seif's Orphanage | 2,790 | - | 2,790 |
| 098 - Sweet Care Bakery Lebanon | - | (2,210) | (2,210) |
| 100 - Syrian - Food Fund | - | (7,063) | (7,063) |
| 011 - Bank interest | 1,730 | - | 1,730 |
| 015 - Cancer Fund | 1,646 | (2,967) | (1,321) |
| 021 - Dar Al Irshad | 62,838 | (44,797) | 18,041 |
| 028 - Edinburgh Food Bank | 686 | (347) | 339 |
| 029 - Education Where Needed | 2,357 | - | 2,357 |
| 036 - Food table Edinburgh | 20 | - | 20 |
| 043 - Ihya Bakery | 5,200 | - | 5,200 |
| 045 - Ihya Centre 2 | 5,604 | (31,742) | (26,138) |
| 046 - Ihya Projects | 30,586 | - | 30,586 |
| 047 - Jarabulus Al-Amal Orphanage | 1,135 | (44,361) | (43,226) |
| 048 - Karim Bakery Lebanon | 5,551 | (20,370) | (14,819) |
| 053 - Libya Floods | 67,493 | (55,000) | 12,493 |
| 061 - Morocco Earthquake | 71,551 | (78,203) | (6,652) |
| 067 - Pakistan Flood | 12,294 | (172,570) | (160,276) |
| 074 - Pakistan Orphans | 4,878 | - | 4,878 |
| 083 - Ramadan food box | 426 | - | 426 |
| 096 - State Street | - | (8,080) | (8,080) |
| 110 - Threads of Care - Saida | 86 | (68,976) | (68,890) |

World Care Foundation

Notes to the Financial Statements - continued for the Year Ended 31 May 2025

16. MOVEMENT IN FUNDS - continued

| | | | |
|--|-------------------------|---------------------------|-----------------------|
| 114 - Turkey Syria Earthquake General Crisis | 25,345 | (29,807) | (4,462) |
| 115 - Turkey Syria Earthquake Housing | 22,520 | (320,363) | (297,843) |
| 118 - Vulnerable Families | 4,566 | - | 4,566 |
| 133 - Daily Knead Bakery | - | (14,378) | (14,378) |
| 133 - Gambia | 3,466 | (5,186) | (1,720) |
| | <u>4,511,765</u> | <u>(3,701,294)</u> | <u>810,471</u> |
| TOTAL FUNDS | <u><u>5,256,790</u></u> | <u><u>(4,438,724)</u></u> | <u><u>818,066</u></u> |

Name of fund

Description, nature and purpose of fund

Unrestricted funds

General funds

Reserves for the day to day running of the charity.

Restricted funds

All project funds

All funds classed as restricted relate to various projects that the charity is involved in. All funds are spent on these projects, either as one off projects or long term projects.

17. RELATED PARTY DISCLOSURES

Included in closing debtors is a balance of £10,082 (2024: £6,921) due from A. Umar, a trustee. This balance has been repaid after the year end and relates to expenditure for the various overseas projects.

Included in closing creditors is a balance of £15,000 due to A. Umar, a trustee. This is an interest free loan with no repayment terms.

During the year, donations of £7,048 were received from the trustees.

World Care Foundation**Detailed Statement of Financial Activities**
for the Year Ended 31 May 2025

| | 2025 £ | 2024 £ |
|---------------------------------------|------------------|------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 4,063,920 | 4,864,760 |
| Gift aid | <u>617,142</u> | <u>392,030</u> |
| | <u>4,681,062</u> | <u>5,256,790</u> |
| Total incoming resources | 4,681,062 | 5,256,790 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Fund raising events costs | 454,359 | 321,700 |
| Charitable activities | | |
| Foreign exchange gains/losses | (29,609) | - |
| World relief projects | 609,048 | 801,432 |
| Syrian projects | 1,520,388 | 1,911,104 |
| Rohingya projects | 12,000 | 6,286 |
| Local projects | 18,125 | 7,059 |
| Pakistan projects | 104,437 | 246,793 |
| General projects | 770,346 | 612,428 |
| Yemen projects | <u>4,167</u> | <u>36,017</u> |
| | 3,008,902 | 3,621,119 |
| Support costs | | |
| Management | | |
| Wages | 237,805 | 166,958 |
| Social security | 7,512 | 6,828 |
| Pensions | 5,521 | 4,492 |
| Rent, rates and water | 41,530 | 30,374 |
| Insurance | 1,489 | 4,895 |
| Light and heat | 11,120 | 6,529 |
| Telephone | 3,269 | 2,172 |
| Repairs and maintenance | 1,525 | 3,644 |
| Sundries | 12,745 | 12,445 |
| Travel | 43,972 | 84,467 |
| Subcontractors | 59,876 | 91,085 |
| Freehold property | 12,486 | 12,486 |
| Fixtures and fittings | 610 | 159 |
| Computer equipment | 1,989 | 1,223 |
| Bank loan interest | 483 | 646 |
| Other loans - management charges | <u>43,167</u> | <u>25,833</u> |
| | 485,099 | 454,236 |
| Finance | | |
| Bank charges | 12,280 | 6,729 |

This page does not form part of the statutory financial statements

World Care Foundation

Detailed Statement of Financial Activities
for the Year Ended 31 May 2025

| | 2025 £ | 2024 £ |
|---|-----------------------|-----------------------|
| Finance | | |
| Information technology | | |
| IT expenses | 34,642 | 14,789 |
| Governance costs | | |
| Auditors' remuneration | 6,500 | 6,500 |
| Auditors' remuneration for non-audit work | 3,390 | 3,180 |
| Legal and professional fees | <u>14,696</u> | <u>10,471</u> |
| | <u>24,586</u> | <u>20,151</u> |
| Total resources expended | <u>4,019,868</u> | <u>4,438,724</u> |
| Net income | <u><u>661,194</u></u> | <u><u>818,066</u></u> |

This page does not form part of the statutory financial statements

World Care Foundation

Scotland - Charity number SC046662

Accounts

Report of the Trustees and
Financial Statements
for the Year Ended 31 May 2024
for
World Care Foundation

O'Haras Accountants Limited (Statutory Auditor)
Radleigh House
1 Golf Road
Clarkston
Glasgow
G76 7HU

World Care Foundation

**Contents of the Financial Statements
for the Year Ended 31 May 2024**

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| Cash Flow Statement | 12 |
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World Care Foundation

Report of the Trustees for the Year Ended 31 May 2024

The trustees present their report with the financial statements of the charity for the year ended 31 May 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered Scottish Charity Regulator's guidance on public benefit including the guidance public benefit.

The organisation's objectives are:

- to prevent and relieve poverty by providing humanitarian aid worldwide to those in need of help due to war, oppression, crisis, natural disaster or any other difficult circumstances impacting their lives;
- the advancement of education through: -
- the delivery of educational and personal development projects, including but not exclusively, upskilling and mentoring;
- the provision or the assistance in the provision of a School for general and cultural education;
- raising awareness of and advance the education of the public which encourage and promote good citizenship, human rights, philanthropy and giving charity within the community;
- the relief of need through the provision of support and services as needed for the benefit of those in need locally or abroad due to poverty, health issues, age and other areas of personal needs impacting on overall health;
- to advance citizenship & community development, in order to raise awareness of humanitarian issues, encourage volunteering activities, donations and provide a link between those who are able and wish to help fellow human beings in need.

The charity has undertaken various initiatives to meet these objectives. These include:

1. Implementation of humanitarian projects in the UK and abroad;
2. Fundraising activities such as charity dinners, sporting events, media campaigns and community events;
3. Recruitment and training of volunteers;
4. Establishing partnerships with other charities for sharing resources;
5. Setting up local partnerships with community organisations;
6. Constantly organising foreign charity trips for volunteers in order that the donors, volunteers and supporters are more involved in the delivery of aid. This provides confidence and good measures of transparency as well as first hand evaluation and monitoring of progress.

World Care Foundation

Report of the Trustees for the Year Ended 31 May 2024

OBJECTIVES AND ACTIVITIES

Significant activities

World Care Foundation operates a number of activities/projects in various countries which can be grouped under the following broad sectors:

- o Education
- o Health
- o Food
- o Water
- o Housing
- o Sustainability
- o Crisis Relief Work

All our activities are identified, initiated and undertaken after a rigorous project uptake process which includes aspects such as:

- o Public benefit
- o Assessment of the actual needs (nature and severity) on the ground
- o Alternative solutions
- o Avoidance of duplication of work
- o Legal, safety and other regulatory implications
- o Ability to deliver with systems to thoroughly monitor and evaluate each activity
- o Audit plans including site visits and engagement of external auditors
- o Implementation of clear, documented and robust delivery plans either through WCF's own teams or local partners
- o Vetting of approved local partners and due diligence screening
- o Adequate funding
- o Thorough comparison and obtaining alternative quotations in order to gain maximum benefit of funds
- o Ethical, religious and cultural sensitivities

Due to the fluid nature of the charity projects, each project is constantly monitored in order to expeditiously respond to any changes.

Volunteers

The founding members believe that each community should benefit from a setup that facilitates volunteering opportunities in all aspects of the charity work. Therefore, the core setup incorporates local communities (donors, general supporters), volunteers and supporting organisations into a more connected relationship with the charitable activities. This is also ideal for accountability, transparency and personal involvement into the projects leading to more empowered and compassionate volunteers thus creating a more compassionate society.

The Trustees are grateful to the untiring army of volunteers who have participated in different activities and contributed to the progress of charity.

World Care Foundation

Report of the Trustees for the Year Ended 31 May 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2023 and 2024, the charity sector faced unprecedented challenges due to a series of large-scale humanitarian crises. The immense loss of life and widespread suffering demanded urgent and coordinated responses. Efforts were concentrated on assisting victims of major disasters, including:

- Pakistan floods (September 2022)
- Turkey-Syria earthquake (February 2023)
- Libya floods (September 2023)
- Morocco earthquake (September 2023)
- Gaza conflict (October 2023)

NEW PROJECTS

Due to the urgent focus on emergency relief efforts, the majority of funding was directed toward immediate humanitarian needs. As a result, no new projects were initiated during this period. Additionally, funding for initiatives outside of Gaza was significantly reduced or unavailable.

ONGOING EXISTING PROJECTS

The following projects continued:

INTERNATIONAL

- Dar Al Salam Orphanage - Lebanon
- Children of Eden Orphanage - Lebanon
- Ihya Orphanage - Lebanon
- Embrace Centre Orphanage - Lebanon
- Our Children 1 Orphanage - Lebanon
- Our Children 2 Orphanage - Lebanon
- Dar Al Mawaddah Orphanage - Lebanon
- Dar EL Firdous Orphanage - Turkey
- One Family Centre Orphanage - Turkey
- Noor Centre Orphanage - Lebanon
- Dundee Hope Orphanage - Lebanon
- Dar Al Sakeena Orphanage - Lebanon
- Fountain Of Life Orphanage - Lebanon
- Our Home Orphanage
- House of Happiness Orphanage
- Zulekha Orphanage
- Agosh Orphanage - Pakistan
- Salam School - Lebanon
- 3 Community Smart Schools - Pakistan
- Orphan Sponsorships of hundreds of Syrian children - Lebanon, Turkey, Syria
- Family Support Programme - Lebanon, Turkey, Syria
- Elderly Care Project - Syrian, Lebanon, Turkey
- Jarabulus Hope Orphanage Centre - Syria
- Pakistan Hospital - Lahore (On hold due to issues on the ground for registration)
- Rohingya Crisis (food and shelter) - Bangladesh
- Yemen (food distributions)
- Roshan Development Centre for Children - Pakistan
- Syrian Crisis (food, clothes, shelters, emergency fund) Lebanon, Turkey, Lebanon
- Malawi - School, Community Education Centre, Water Wells, Women Empowerment Centre
- Water Wells
- General Worldwide Crisis Relief Work (food, clothes, shelters, emergency fund)

World Care Foundation

Report of the Trustees **for the Year Ended 31 May 2024**

UK

FoodBank - Edinburgh UK (Food vouchers)
Vulnerable Family Support Fund (Zakat and General)
Eden School Edinburgh (in process of being setup)

Fundraising activities

Our main source of funding is online marketing, fundraising dinners and charity trips.

FINANCIAL REVIEW

Principal funding sources

The charity's main income came from donations and fundraising events and its principal expenditure was in respect of the delivery of the charitable activities described above.

Unrestricted Funds: The substantial donations received this year has allowed the trustees to continue to adhere to the charity's model of using gift aid income to help fund the day to day running of the charity. The total amount of unrestricted reserves at 31 May 2024 was £27,055.

Restricted Funds: For specific projects such as the Syrian Crisis and World Crisis, there was income of £4,511,765 and spending of £3,701,294 creating a surplus of £810,471 (before transfers). These funds have been retained for current and future projects.

The trustees will continue to monitor and review the charity's income, expenditure and assets with a view to ensuring its financial affairs are conducted in a prudent and effective manner.

Reserves policy

It is the policy of the charity to maintain funds at a level to meet the current and future activities of World Care Foundation.

The total level of unrestricted reserves at 31 May 2024 was £27,055 (2023: £19,459). Total restricted funds at 31 May 2024 amounted to £3,146,917 (2023: £2,336,447).

Going concern

The trustees have no concerns regarding the charity.

FUTURE PLANS

During the coming twelve months, the charity will focus on the projects in hand and continue to spend the donations in a way that best benefits those suffering.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Scottish Charitable Incorporated Organisation with a registered number SC046662. The organisation is governed by it's constitution dated 1 March 2016 and registered with the Office of Scottish Charity Regulators (OSCR).

Trustees

In accordance with the charity's constitution, trustees recruited are also members of the organisation. At each annual general meeting, one third of the trustees shall retire and stand for re-election.

World Care Foundation

Report of the Trustees for the Year Ended 31 May 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is led by three volunteer trustees. The charity's trustees are responsible for the general control and management of the charity. The trustees receive no remuneration. The trustees meet on a regular basis in order to plan and monitor all activities.

In addition to this, trustees are involved in the running of the charity and their hands on involvement also satisfies risk assessment and monitoring of all activities.

The trustees ensure that the charity is meeting its obligations, targets/objectives at all levels, including financial sustainability and responsibilities. They approve future plans, develop strategies and approve recommended strategies by the management teams.

Induction and training of new trustees

It is a standard policy that new trustees are to be briefed on their legal obligations under charity law, the Scottish Charity Regulator's guidance on trustee duties. Also they will be informed of the content of the constitution, the decision-making processes and recent financial performance of the charity. During the briefing they will meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role

Key management remuneration

The trustees consider that only the trustees make up the key management personnel in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and do not receive remuneration for their role. The remuneration policy for all staff is to match the skills, experience and qualifications of each position with local market levels as far as possible.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review and;
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC046662

Principal address

116 Craigmount Avenue North
Edinburgh
EH4 8HJ

Trustees



World Care Foundation

Report of the Trustees
for the Year Ended 31 May 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

O'Haras Accountants Limited (Statutory Auditor)
Radleigh House
1 Golf Road
Clarkston
Glasgow
G76 7HU

Bankers

Bank of Scotland
PO Box 1000
BX2 LB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 1/7/2025 and signed on its behalf by:


- Trustee

**Report of the Independent Auditors to the Trustees of
World Care Foundation**

Opinion

We have audited the financial statements of World Care Foundation (the 'charity') for the year ended 31 May 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 May 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Report of the Independent Auditors to the Trustees of World Care Foundation

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 and the Charities and Trustees Investment (Scotland) Act 2005 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' annual report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We gained an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates. We made enquiries of management as to whether there were any known or suspected instances of non-compliance with laws and regulations or fraud, and reviewed available board minutes for any indication of such matters.
- We gained an understanding of management's internal controls designed to prevent and detect irregularities in their day-to-day operations.
- We considered laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities and Trustees Investment (Scotland) Act 2005 and the Charities SORP. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement components. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and enquiries of relevant third parties. Part of these tests also included considering the regulations of the Office of Scottish Charity Regulator and other regulations like GDPR, anti-money laundering and health and safety.
- We considered how fraud might occur in this charity and designed our tests accordingly.
- As in all audits, we also addressed the risk of management override of internal controls, including reviewing journals, reviewing for any large or unusual transactions, looking for evidence of window dressing and any transactions out with the charity's normal operations, focusing on any accounting estimates and judgements and any undisclosed related party transactions and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
World Care Foundation**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

[Redacted signature area]

(Senior Statutory Auditor)

For and on behalf of O'Haras Accountants Limited

Eligible for appointment as auditors of the charity under regulation 10(2) of the Charities Accounts (Scotland) Regulations by virtue of its eligibility under section 1212 of the Companies Act 2006.

O'Haras Accountants Limited (Statutory Auditor)
Radleigh House
1 Golf Road
Clarkston
Glasgow
G76 7HU

Date: 16 July 2015 .

World Care Foundation

Statement of Financial Activities
for the Year Ended 31 May 2024

| | Notes | Unrestricted funds £ | Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | <u>745,025</u> | <u>4,511,765</u> | <u>5,256,790</u> | <u>3,746,236</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | 3 | 303,181 | 18,519 | 321,700 | 165,723 |
| Charitable activities | 4 | | | | |
| Charitable activities | | <u>434,249</u> | <u>3,682,775</u> | <u>4,117,024</u> | <u>2,918,724</u> |
| Total | | <u>737,430</u> | <u>3,701,294</u> | <u>4,438,724</u> | <u>3,084,447</u> |
| NET INCOME | | 7,595 | 810,471 | 818,066 | 661,789 |
| Transfers between funds | 16 | <u>1</u> | <u>(1)</u> | <u>-</u> | <u>-</u> |
| Net movement in funds | | 7,596 | 810,470 | 818,066 | 661,789 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 19,459 | 2,336,447 | 2,355,906 | 1,694,117 |
| TOTAL FUNDS CARRIED FORWARD | | <u>27,055</u> | <u>3,146,917</u> | <u>3,173,972</u> | <u>2,355,906</u> |

The notes form part of these financial statements

World Care Foundation

Balance Sheet

31 May 2024

| | Notes | Unrestricted funds £ | Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|--|-------|-------------------------|-----------------------|--------------------------|--------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 10 | 5,689 | 599,119 | 604,808 | 613,891 |
| CURRENT ASSETS | | | | | |
| Debtors | 11 | 110,712 | - | 110,712 | 126,435 |
| Cash at bank | | <u>577,667</u> | <u>3,016,890</u> | <u>3,594,557</u> | <u>2,616,223</u> |
| | | 688,379 | 3,016,890 | 3,705,269 | 2,742,658 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 12 | <u>(656,397)</u> | <u>(69,092)</u> | <u>(725,489)</u> | <u>(553,226)</u> |
| NET CURRENT ASSETS | | <u>31,982</u> | <u>2,947,798</u> | <u>2,979,780</u> | <u>2,189,432</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 37,671 | 3,546,917 | 3,584,588 | 2,803,323 |
| CREDITORS | | | | | |
| Amounts falling due after more than one year | 13 | <u>(10,616)</u> | <u>(400,000)</u> | <u>(410,616)</u> | <u>(447,417)</u> |
| NET ASSETS | | <u>27,055</u> | <u>3,146,917</u> | <u>3,173,972</u> | <u>2,355,906</u> |
| FUNDS | 16 | | | | |
| Unrestricted funds | | | | 27,055 | 19,459 |
| Restricted funds | | | | <u>3,146,917</u> | <u>2,336,447</u> |
| TOTAL FUNDS | | | | <u>3,173,972</u> | <u>2,355,906</u> |

1/7/2025

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
Trustee

The notes form part of these financial statements

World Care Foundation

Cash Flow Statement
for the Year Ended 31 May 2024

| | Notes | 2024 £ | 2023 £ |
|--|-------|------------------|------------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | 1 | 1,023,285 | 926,498 |
| Interest paid | | <u>(26,479)</u> | <u>(19,946)</u> |
| Net cash provided by operating activities | | <u>996,806</u> | <u>906,552</u> |
| Cash flows from investing activities | | | |
| Purchase of tangible fixed assets | | <u>(4,785)</u> | <u>(1,753)</u> |
| Net cash used in investing activities | | <u>(4,785)</u> | <u>(1,753)</u> |
| Cash flows from financing activities | | | |
| Loan repayments in year | | <u>(26,801)</u> | <u>(9,501)</u> |
| Net cash used in financing activities | | <u>(26,801)</u> | <u>(9,501)</u> |
| Change in cash and cash equivalents in the reporting period | | | |
| | | 965,220 | 895,298 |
| Cash and cash equivalents at the beginning of the reporting period | 2 | <u>2,570,245</u> | <u>1,674,947</u> |
| Cash and cash equivalents at the end of the reporting period | 2 | <u>3,535,465</u> | <u>2,570,245</u> |

The notes form part of these financial statements

World Care Foundation

Notes to the Cash Flow Statement
for the Year Ended 31 May 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2024 | 2023 |
|---|------------------|----------------|
| | £ | £ |
| Net income for the reporting period (as per the Statement of Financial Activities) | 818,066 | 661,789 |
| Adjustments for: | | |
| Depreciation charges | 13,868 | 13,042 |
| Interest paid | 26,479 | 19,946 |
| Decrease/(increase) in debtors | 15,723 | (54,928) |
| Increase in creditors | 149,149 | 286,649 |
| | <u>1,023,285</u> | <u>926,498</u> |

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

| | 2024 | 2023 |
|--|------------------|------------------|
| | £ | £ |
| Notice deposits (less than 3 months) | 3,594,557 | 2,616,223 |
| Overdrafts included in bank loans and overdrafts falling due within one year | <u>(59,092)</u> | <u>(45,978)</u> |
| Total cash and cash equivalents | <u>3,535,465</u> | <u>2,570,245</u> |

3. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1.6.23 | Cash flow | At 31.5.24 |
|---------------------------------|------------------|-----------------|------------------|
| | £ | £ | £ |
| Net cash | | | |
| Cash at bank | 2,616,223 | 978,334 | 3,594,557 |
| Bank overdraft | <u>(45,978)</u> | <u>(13,114)</u> | <u>(59,092)</u> |
| | <u>2,570,245</u> | <u>965,220</u> | <u>3,535,465</u> |
| Debt | | | |
| Debts falling due within 1 year | (9,800) | (10,000) | (19,800) |
| Debts falling due after 1 year | <u>(447,417)</u> | <u>36,801</u> | <u>(410,616)</u> |
| | <u>(457,217)</u> | <u>26,801</u> | <u>(430,416)</u> |
| Total | <u>2,113,028</u> | <u>992,021</u> | <u>3,105,049</u> |

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 May 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The charity meets the definition of a public benefit entity under FRS102.

Going concern

The trustees consider annual budgets and management accounts to monitor the charity. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements. There are no material uncertainties about the charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

No significant judgements have had to be made by management in preparing these financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. The charity's main source of income is from donations and fundraising events.

The charity received no grant income.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

- Raising funds costs comprises of fundraising events costs incurred.

- Charitable activities costs comprise of costs incurred by the charity in the delivery of its day to day activities and the overseas and local projects.

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated as expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 5.

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-----------------------|---------------|
| Freehold property | - 2% on cost |
| Fixtures and fittings | - 25% on cost |
| Computer equipment | - 25% on cost |

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Volunteers

In accordance with the Charities SORP (FRS 102), the general volunteer time of the management and various teams are not recognised as income or expenditure. Refer to the trustees' annual report for more information about their contribution.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Other debtors are recognised at the settlement amount due less impairment losses for bad and doubtful debts.

Cash and bank

Cash at bank includes cash for the various projects run by the charity and bank deposits for the day to day running of the charity.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

World Care Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

2. DONATIONS AND LEGACIES

| | 2024 | 2023 |
|-----------|------------------|------------------|
| | £ | £ |
| Donations | 4,864,760 | 3,458,907 |
| Gift aid | <u>392,030</u> | <u>287,329</u> |
| | <u>5,256,790</u> | <u>3,746,236</u> |

3. RAISING FUNDS

Raising donations and legacies

| | 2024 | 2023 |
|---------------------------|----------------|----------------|
| | £ | £ |
| Fund raising events costs | <u>321,700</u> | <u>165,723</u> |

4. CHARITABLE ACTIVITIES COSTS

| | Direct Costs | Support costs (see note 5) | Totals |
|-----------------------|------------------|----------------------------|------------------|
| | £ | £ | £ |
| Charitable activities | <u>3,621,119</u> | <u>495,905</u> | <u>4,117,024</u> |

5. SUPPORT COSTS

| | Management | Finance | Information technology | Governance costs | Totals |
|-----------------------|----------------|--------------|------------------------|------------------|----------------|
| | £ | £ | £ | £ | £ |
| Charitable activities | <u>454,236</u> | <u>6,729</u> | <u>14,789</u> | <u>20,151</u> | <u>495,905</u> |

6. AUDITORS' REMUNERATION

| | 2024 | 2023 |
|--|--------------|--------------|
| | £ | £ |
| Fees payable to the charity's auditors for the audit of the charity's financial statements | 6,500 | 6,500 |
| Auditors' remuneration for non audit work | <u>3,180</u> | <u>3,000</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

Trustees' expenses

During the year, one of the trustees' businesses received £24,554 in expenses. These expenses were to cover administration costs incurred by the business to allow the trustee to carry out their duties overseas.

There were no trustees' expenses paid for the year ended 31 May 2023.

8. STAFF COSTS

| | 2024 | 2023 |
|-----------------------|-----------------------|-----------------------|
| | £ | £ |
| Wages and salaries | 258,043 | 194,373 |
| Social security costs | 6,828 | 4,228 |
| Other pension costs | <u>4,492</u> | <u>2,800</u> |
| | <u><u>269,363</u></u> | <u><u>201,401</u></u> |

The average monthly number of employees during the year was as follows:

| | 2024 | 2023 |
|-----------|-----------------|-----------------|
| Employees | <u><u>9</u></u> | <u><u>6</u></u> |

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|-----------------------------------|----------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | <u>512,000</u> | <u>3,234,236</u> | <u>3,746,236</u> |
| EXPENDITURE ON | | | |
| Raising funds | 147,611 | 18,112 | 165,723 |
| Charitable activities | | | |
| Charitable activities | <u>371,497</u> | <u>2,547,227</u> | <u>2,918,724</u> |
| Total | <u>519,108</u> | <u>2,565,339</u> | <u>3,084,447</u> |
| NET INCOME/(EXPENDITURE) | | | |
| Transfers between funds | (7,108) | 668,897 | 661,789 |
| | <u>5,000</u> | <u>(5,000)</u> | <u>-</u> |
| Net movement in funds | (2,108) | 663,897 | 661,789 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 21,568 | 1,672,549 | 1,694,117 |

World Care Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

| 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued | | | | |
|--|----------------------------|----------------------------------|----------------------------|----------------|
| | Unrestricted funds £ | Restricted funds £ | Total funds £ | |
| TOTAL FUNDS CARRIED FORWARD | <u>19,460</u> | <u>2,336,446</u> | <u>2,355,906</u> | |
| | | | | |
| 10. TANGIBLE FIXED ASSETS | | | | |
| | Freehold property £ | Fixtures and fittings £ | Computer equipment £ | Totals £ |
| COST | | | | |
| At 1 June 2023 | 624,296 | 3,231 | - | 627,527 |
| Additions | - | 826 | 3,959 | 4,785 |
| Reclassification | - | (3,231) | 3,231 | - |
| At 31 May 2024 | <u>624,296</u> | <u>826</u> | <u>7,190</u> | <u>632,312</u> |
| | | | | |
| DEPRECIATION | | | | |
| At 1 June 2023 | 12,691 | 945 | - | 13,636 |
| Charge for year | 12,486 | 159 | 1,223 | 13,868 |
| Reclassification/transfer | - | (945) | 945 | - |
| At 31 May 2024 | <u>25,177</u> | <u>159</u> | <u>2,168</u> | <u>27,504</u> |
| | | | | |
| NET BOOK VALUE | | | | |
| At 31 May 2024 | <u>599,119</u> | <u>667</u> | <u>5,022</u> | <u>604,808</u> |
| At 31 May 2023 | <u>611,605</u> | <u>2,286</u> | <u>-</u> | <u>613,891</u> |
| | | | | |
| 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | | | |
| | | | 2024 £ | 2023 £ |
| Other debtors | | | <u>110,712</u> | <u>126,435</u> |

World Care Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 | 2023 |
|---|----------------|----------------|
| | £ | £ |
| Bank loans and overdrafts (see note 14) | 68,892 | 55,778 |
| Taxation and social security | 2,106 | - |
| Other creditors | <u>654,491</u> | <u>497,448</u> |
| | <u>725,489</u> | <u>553,226</u> |

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2024 | 2023 |
|--------------------------|----------------|----------------|
| | £ | £ |
| Bank loans (see note 14) | 10,616 | 20,417 |
| Other creditors | <u>400,000</u> | <u>427,000</u> |
| | <u>410,616</u> | <u>447,417</u> |

14. LOANS

An analysis of the maturity of loans is given below:

| | 2024 | 2023 |
|---|----------------|----------------|
| | £ | £ |
| Amounts falling due within one year on demand: | | |
| Bank overdrafts | 59,092 | 45,978 |
| Bank loans | 9,800 | 9,800 |
| Other loans | <u>10,000</u> | <u>-</u> |
| | <u>78,892</u> | <u>55,778</u> |
| Amounts falling between one and two years: | | |
| Bank loans - 1-2 years | 9,800 | 9,800 |
| Other loans - 1-2 years | <u>400,000</u> | <u>427,000</u> |
| | <u>409,800</u> | <u>436,800</u> |
| Amounts falling due between two and five years: | | |
| Bank loans - 2-5 years | <u>816</u> | <u>10,617</u> |

World Care Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

15. SECURED DEBTS

The following secured debts are included within creditors:

| | 2024 | 2023 |
|-------------|----------------|----------------|
| | £ | £ |
| Other loans | <u>410,000</u> | <u>427,000</u> |

One of the charity's loan providers, Association of Scottish Muslims, has a standard security over the freehold property.

World Care Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

16. MOVEMENT IN FUNDS

| | At 1.6.23 | Net | Transfers | At |
|--|-----------|-----------|-----------|-----------|
| | £ | movement | between | 31.5.24 |
| | | in funds | funds | |
| | | £ | £ | £ |
| Unrestricted funds | | | | |
| 001 - General fund | 19,459 | 7,595 | 1 | 27,055 |
| Restricted funds | | | | |
| 033 - European Refugees | - | 20 | - | 20 |
| 067- Pakistan - Hospital | 18,668 | - | 9,641 | 28,309 |
| 099 - Syrian - Crisis Fund | 54 | 52,467 | 14,902 | 67,423 |
| 105 - Syrian - Personal Care | 2,422 | (97,286) | 95,566 | 702 |
| 106 - Syrian - Widow & Orphan General Fund | 1,351 | 54,307 | (55,000) | 658 |
| 107 - Syrian Orphans - Sponsorship Fund | 30,775 | 538 | - | 31,313 |
| 103 - Syrian - Orphanage Fund | 7,151 | 32,339 | (38,000) | 1,490 |
| 104 - Syrian - Orphans' General Fund | 38,877 | 14,909 | (53,000) | 786 |
| 084 - Rohingya - Crisis | 4,690 | 6,888 | - | 11,578 |
| 055 - Local projects (formerly UK Projects) | 10,958 | (5,904) | - | 5,054 |
| 077 - Pakistan Widows | - | (260) | 260 | - |
| 123 - World Crisis | 255 | 2,033 | 40,549 | 42,837 |
| 102 - Syrian - Medical Fund | - | (8,498) | 8,498 | - |
| 085 - Rohingya - Orphan Sponsorship | 5,289 | - | - | 5,289 |
| 130 - Zakat fund | 131,383 | 134,583 | (262,731) | 3,235 |
| 076 - Pakistan Water Dam | 1 | - | (1) | - |
| 091 - Salam School | 32,842 | 2,024 | - | 34,866 |
| 101 - Syrian - General Aid | - | 947 | - | 947 |
| 122 - Women Empowerment | - | 1,866 | - | 1,866 |
| 007 - Amal Orphanage | 29,166 | 6,031 | - | 35,197 |
| 032 - Enable Fund | 4,129 | 889 | - | 5,018 |
| 064 - One Family Centre | 28 | (15,115) | 16,000 | 913 |
| 080 - Poor Children | - | 50 | - | 50 |
| 095 - Special Project | 198 | - | - | 198 |
| 128 - Yemen Bakery | - | 1,001 | - | 1,001 |
| 129 - Yemen - Crisis | 98,468 | 19,679 | - | 118,147 |
| 065 - Our Children Orphanage | 302 | (67,322) | 67,500 | 480 |
| 068 - Pakistan Children Development | (22) | (1,033) | 1,055 | - |
| 072 - Pakistan Medical | 508 | 1,786 | - | 2,294 |
| 052 - Lebanon Mosque | 205 | - | - | 205 |
| 063 - Noor Centre | 9,124 | (5,575) | - | 3,549 |
| 004 - Africa | - | 10,333 | (10,333) | - |
| 024 - Dar Al Sakeena | 31,863 | 9,445 | - | 41,308 |
| 026 - Dar El Firdaus | 1,481 | (18,539) | 18,000 | 942 |
| 034 - Faryaal & Ibrars Orphanage (formerly TEMP) | - | 78 | - | 78 |
| 056 - Malawi | 2,843 | (24,283) | 40,732 | 19,292 |
| 078 - Palestine | 44,595 | 1,220,013 | - | 1,264,608 |
| 093 - Shazia Orphanage | 9,591 | 6,951 | - | 16,542 |
| 119 - Water projects | 28,347 | (7,051) | (1) | 21,295 |
| 088 - Roshan | 609 | (6,117) | 5,508 | - |
| 037 - Fountain of Life | 14 | (26,127) | 27,000 | 887 |
| 038 - General charity | 220,646 | 440,906 | (184,092) | 477,460 |
| 124 - World Food Fund | (869) | (6,008) | 6,877 | - |

World Care Foundation**Notes to the Financial Statements - continued
for the Year Ended 31 May 2024****16. MOVEMENT IN FUNDS - continued**

| | | | | |
|---|---------|----------|-----------|---------|
| 127 - World Orphans Fund | 59,749 | 34,140 | (88,490) | 5,399 |
| 016 - Charity sales | 2,298 | 2,712 | (5,010) | - |
| 005 - Agosh Orphanage Faisalabad | 1,202 | (26,578) | 28,097 | 2,721 |
| 012 - Barja | 125 | (38,192) | 38,067 | - |
| 050 - Lebanon | 816 | 6,041 | (6,857) | - |
| 057 - Marj Barja Shelter | 7,781 | (35,244) | 27,463 | - |
| 066 - Our Home | 30 | (53,099) | 54,000 | 931 |
| 020 - Dar Al Hikma | 2,815 | 359 | (3,174) | - |
| 062 - Mosques | 845 | 1,086 | - | 1,931 |
| 109 - Threads of Care - Beirut | 2,058 | (80,474) | 79,000 | 584 |
| 125 - World Medical Fund | 1,343 | 12,111 | (8,498) | 4,956 |
| 131 - Zakat UK Fund | 19,340 | 12,915 | - | 32,255 |
| 073 - Pakistan Orphanage General Funds | 416 | 7,488 | (7,904) | - |
| 108 - Tal Barja Shelter | 1,046 | (8,875) | 7,829 | - |
| 003 - Afghanistan Relief Fund | - | (15,303) | 15,303 | - |
| 006 - Agosh Orphanage Gujranwala | 1,185 | 1,506 | - | 2,691 |
| 018 - Dar Al Amaan | 22,632 | 8,152 | - | 30,784 |
| 031 - Embrace Orphanage | 48,513 | (1,368) | - | 47,145 |
| 035 - Fitrana | 4,311 | 11,993 | - | 16,304 |
| 039 - House of Happiness | 16,977 | (13,636) | - | 3,341 |
| 044 - Ihya Centre 1 | 6,333 | (15,660) | 10,000 | 673 |
| 049 - Karim Yemen Bakery | 34,256 | 10,033 | (14,819) | 29,470 |
| 069 - Pakistan Floods | 229,789 | 3,102 | (141,608) | 91,283 |
| 079 - Philippines Community Support Project | 192 | 700 | - | 892 |
| 086 - Rohingya - Shelter | 2,150 | - | - | 2,150 |
| 117 - Vanity Femme Yemen Bakery | 26,245 | (37,136) | 10,891 | - |
| 120 - Widows Fund | - | 716 | - | 716 |
| 121 - Winter Appeal | - | 9,638 | (9,638) | - |
| 126 - World Orphanage Fund | 30,819 | 25,679 | (45,000) | 11,498 |
| 132 - ZulCare Orphanage | 9,809 | 32,606 | - | 42,415 |
| 051 - Lebanon - Hope Residence | 10 | - | - | 10 |
| 017 - Children of Eden | 21,056 | 47,386 | - | 68,442 |
| 071 - Pakistan General | 7,271 | (14,177) | 6,906 | - |
| 027 - Eden School | 177,809 | (47,782) | - | 130,027 |
| 002 - Ab Dhuba Centre | 44,347 | (13,122) | - | 31,225 |
| 009 - Bait Al Rahma | 24,738 | (14,826) | - | 9,912 |
| 019 - Dar Al Barakah | 27,512 | (64,799) | 38,000 | 713 |
| 022 - Dar Al Mawaddah | 767 | (488) | - | 279 |
| 025 - Dar Al Salam | 1,278 | (20,455) | 20,093 | 916 |
| 042 - Iftar Fund | 14,205 | (54,266) | 40,061 | - |
| 058 - Marj Bekka Shelter | 1,334 | (23,019) | 21,685 | - |
| 070 - Pakistan Food | 664 | 329 | - | 993 |
| 075 - Pakistan Tents | - | 1 | (1) | - |
| 081 - Qurbani | 11,938 | 2,964 | (14,902) | - |
| 092 - Seif's Orphanage | 6,130 | 2,790 | (8,920) | - |
| 098 - Sweet Care Bakery Lebanon | - | (2,210) | 2,210 | - |
| 100 - Syrian - Food Fund | - | (7,063) | 7,063 | - |
| 116 - Ukraine | 25 | - | - | 25 |
| 011 - Bank interest | 101 | 1,730 | - | 1,831 |
| 015 - Cancer Fund | 25,848 | (1,321) | - | 24,527 |
| 021 - Dal Al Irshad | - | 18,041 | - | 18,041 |
| 028 - Edinburgh Food Bank | 621 | 339 | - | 960 |

World Care Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

16. MOVEMENT IN FUNDS - continued

| | | | | |
|---|-------------------------|-----------------------|-----------------|-------------------------|
| 029 - Education Where Needed | - | 2,357 | - | 2,357 |
| 036 - Food table Edinburgh | 10 | 20 | - | 30 |
| 043 - Ihya Bakery | 14,000 | 5,200 | (14,378) | 4,822 |
| 045 - Ihya Centre 2 | 16,551 | (26,138) | 10,000 | 413 |
| 046 - Ihya Projects | 21,741 | 30,586 | (22,211) | 30,116 |
| 047 - Jarabulus Al-Amal Orphanage | 3,195 | (43,226) | 41,000 | 969 |
| 048 - Karim Bakery Lebanon | - | (14,819) | 14,819 | - |
| 053 - Libya Floods | - | 12,493 | - | 12,493 |
| 061 - Morocco Earthquake | - | (6,652) | 6,652 | - |
| 067 - Pakistan Flood Homes | 55,433 | (160,276) | 131,967 | 27,124 |
| 074 - Pakistan Orphans | 315 | 4,878 | (5,193) | - |
| 083 - Ramadan food box | 2,881 | 426 | (3,307) | - |
| 096 - State Street | 18,277 | (8,080) | - | 10,197 |
| 110 - Threads of Care - Saida | - | (68,890) | 68,890 | - |
| 114 - Turkey Syria Earthquake General Crisis | 392,269 | (4,462) | (191,288) | 196,519 |
| 115 - Turkey Syria Earthquake Housing | 147,104 | (297,843) | 150,739 | - |
| 118 - Vulnerable Families | - | 4,566 | (4,566) | - |
| 133 - Daily Knead Bakery | - | (14,378) | 14,378 | - |
| 133 - Gambia | - | (1,720) | 1,720 | - |
| | <u>2,336,447</u> | <u>810,471</u> | <u>(1)</u> | <u>3,146,917</u> |
| TOTAL FUNDS | <u><u>2,355,906</u></u> | <u><u>818,066</u></u> | <u><u>-</u></u> | <u><u>3,173,972</u></u> |

World Care Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| 001 - General fund | 745,025 | (737,430) | 7,595 |
| Restricted funds | | | |
| 033 - European Refugees | 20 | - | 20 |
| 099 - Syrian - Crisis Fund | 557,218 | (504,751) | 52,467 |
| 105 - Syrian - Personal Care | 13,783 | (111,069) | (97,286) |
| 106 - Syrian - Widow & Orphan General Fund | 54,307 | - | 54,307 |
| 107 - Syrian Orphans - Sponsorship Fund | 112,276 | (111,738) | 538 |
| 103 - Syrian - Orphanage Fund | 103,292 | (70,953) | 32,339 |
| 104 - Syrian - Orphans' General Fund | 14,909 | - | 14,909 |
| 084 - Rohingya - Crisis | 7,383 | (495) | 6,888 |
| 055 - Local projects (formerly UK Projects) | 1,155 | (7,059) | (5,904) |
| 077 - Pakistan Widows | 40 | (300) | (260) |
| 123 - World Crisis | 2,033 | - | 2,033 |
| 102 - Syrian - Medical Fund | 65 | (8,563) | (8,498) |
| 130 - Zakat fund | 135,969 | (1,386) | 134,583 |
| 091 - Salam School | 2,024 | - | 2,024 |
| 101 - Syrian - General Aid | 947 | - | 947 |
| 122 - Women Empowerment | 5,211 | (3,345) | 1,866 |
| 007 - Amal Orphanage | 34,979 | (28,948) | 6,031 |
| 032 - Enable Fund | 889 | - | 889 |
| 064 - One Family Centre | 1,467 | (16,582) | (15,115) |
| 080 - Poor Children | 50 | - | 50 |
| 128 - Yemen Bakery | 1,001 | - | 1,001 |
| 129 - Yemen - Crisis | 55,696 | (36,017) | 19,679 |
| 065 - Our Children Orphanage | 47,277 | (114,599) | (67,322) |
| 068 - Pakistan Children Development | 297 | (1,330) | (1,033) |
| 072 - Pakistan Medical | 1,786 | - | 1,786 |
| 063 - Noor Centre | 24,740 | (30,315) | (5,575) |
| 004 - Africa | 10,333 | - | 10,333 |
| 024 - Dar Al Sakeena | 29,540 | (20,095) | 9,445 |
| 026 - Dar El Firdaus | 7,383 | (25,922) | (18,539) |
| 034 - Faryaal & Ibrars Orphanage (formerly TEMP) | 78 | - | 78 |
| 056 - Malawi | 135,786 | (160,069) | (24,283) |
| 078 - Palestine | 1,801,898 | (581,885) | 1,220,013 |
| 093 - Shazia Orphanage | 6,951 | - | 6,951 |
| 119 - Water projects | 25,148 | (32,199) | (7,051) |
| 088 - Roshan | 67 | (6,184) | (6,117) |
| 037 - Fountain of Life | 18,969 | (45,096) | (26,127) |
| 038 - General charity | 449,675 | (8,769) | 440,906 |
| 124 - World Food Fund | 9,679 | (15,687) | (6,008) |
| 127 - World Orphans Fund | 35,440 | (1,300) | 34,140 |
| 016 - Charity sales | 21,231 | (18,519) | 2,712 |
| 005 - Agosh Orphanage Faisalabad | 33,122 | (59,700) | (26,578) |

World Care Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

16. MOVEMENT IN FUNDS - continued

| | | | |
|---|--------|----------|----------|
| 012 - Barja | - | (38,192) | (38,192) |
| 050 - Lebanon | 6,041 | - | 6,041 |
| 057 - Marj Barja Shelter | - | (35,244) | (35,244) |
| 066 - Our Home | - | (53,099) | (53,099) |
| 020 - Dar Al Hikma | 360 | (1) | 359 |
| 062 - Mosques | 1,086 | - | 1,086 |
| 109 - Threads of Care - Beirut | 1,329 | (81,803) | (80,474) |
| 125 - World Medical Fund | 12,111 | - | 12,111 |
| 131 - Zakat UK Fund | 13,865 | (950) | 12,915 |
| 073 - Pakistan Orphanage General Funds | 7,488 | - | 7,488 |
| 108 - Tal Barja Shelter | - | (8,875) | (8,875) |
| 003 - Afghanistan Relief Fund | 5,197 | (20,500) | (15,303) |
| 006 - Agosh Orphanage Gujranwala | 1,506 | - | 1,506 |
| 018 - Dar Al Amaan | 8,152 | - | 8,152 |
| 031 - Embrace Orphanage | 32,947 | (34,315) | (1,368) |
| 035 - Fitrana | 11,993 | - | 11,993 |
| 039 - House of Happiness | 7,522 | (21,158) | (13,636) |
| 044 - Ihya Centre 1 | 13,027 | (28,687) | (15,660) |
| 049 - Karim Yemen Bakery | 10,033 | - | 10,033 |
| 069 - Pakistan Floods | 3,232 | (130) | 3,102 |
| 079 - Philippines Community Support Project | 11,100 | (10,400) | 700 |
| 117 - Vanity Femme Yemen Bakery | 3,347 | (40,483) | (37,136) |
| 120 - Widows Fund | 1,486 | (770) | 716 |
| 121 - Winter Appeal | 9,638 | - | 9,638 |
| 126 - World Orphanage Fund | 25,679 | - | 25,679 |
| 132 - ZulCare Orphanage | 57,704 | (25,098) | 32,606 |
| 017 - Children of Eden | 66,861 | (19,475) | 47,386 |
| 071 - Pakistan General | 6,602 | (20,779) | (14,177) |
| 027 - Eden School | 15,111 | (62,893) | (47,782) |
| 002 - Ab Dhuba Centre | 16,994 | (30,116) | (13,122) |
| 009 - Bait Al Rahma | 14,000 | (28,826) | (14,826) |
| 019 - Dar Al Barakah | 1,750 | (66,549) | (64,799) |
| 022 - Dar Al Mawaddah | 31,395 | (31,883) | (488) |
| 025 - Dar Al Salam | 1,398 | (21,853) | (20,455) |
| 042 - Iftar Fund | 2,862 | (57,128) | (54,266) |
| 058 - Marj Bekka Shelter | - | (23,019) | (23,019) |
| 070 - Pakistan Food | 329 | - | 329 |
| 075 - Pakistan Tents | 1 | - | 1 |
| 081 - Qurbani | 12,737 | (9,773) | 2,964 |
| 092 - Seif's Orphanage | 2,790 | - | 2,790 |
| 098 - Sweet Care Bakery Lebanon | - | (2,210) | (2,210) |
| 100 - Syrian - Food Fund | - | (7,063) | (7,063) |
| 011 - Bank interest | 1,730 | - | 1,730 |
| 015 - Cancer Fund | 1,646 | (2,967) | (1,321) |
| 021 - Dal Al Irshad | 62,838 | (44,797) | 18,041 |
| 028 - Edinburgh Food Bank | 686 | (347) | 339 |
| 029 - Education Where Needed | 2,357 | - | 2,357 |
| 036 - Food table Edinburgh | 20 | - | 20 |
| 043 - Ihya Bakery | 5,200 | - | 5,200 |
| 045 - Ihya Centre 2 | 5,604 | (31,742) | (26,138) |
| 046 - Ihya Projects | 30,586 | - | 30,586 |
| 047 - Jarabulus Al-Amal Orphanage | 1,135 | (44,361) | (43,226) |

World Care Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

| | | | |
|---|------------------|--------------------|----------------|
| 16. MOVEMENT IN FUNDS - continued | | | |
| 048 - Karim Bakery Lebanon | 5,551 | (20,370) | (14,819) |
| 053 - Libya Floods | 67,493 | (55,000) | 12,493 |
| 061 - Morocco Earthquake | 71,551 | (78,203) | (6,652) |
| 067 - Pakistan Flood Homes | 12,294 | (172,570) | (160,276) |
| 074 - Pakistan Orphans | 4,878 | - | 4,878 |
| 083 - Ramadan food box | 426 | - | 426 |
| 096 - State Street | - | (8,080) | (8,080) |
| 110 - Threads of Care - Saida | 86 | (68,976) | (68,890) |
| 114 - Turkey Syria Earthquake General Crisis | 25,345 | (29,807) | (4,462) |
| 115 - Turkey Syria Earthquake Housing | 22,520 | (320,363) | (297,843) |
| 118 - Vulnerable Families | 4,566 | - | 4,566 |
| 133 - Daily Knead Bakery | - | (14,378) | (14,378) |
| 133 - Gambia | 3,466 | (5,186) | (1,720) |
| | <u>4,511,765</u> | <u>(3,701,294)</u> | <u>810,471</u> |
| TOTAL FUNDS | <u>5,256,790</u> | <u>(4,438,724)</u> | <u>818,066</u> |

World Care Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.6.22 £ | Net movement in funds £ | Transfers between funds £ | At 31.5.23 £ |
|---|----------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | |
| 001 - General fund | 21,568 | (7,109) | 5,000 | 19,459 |
| Restricted funds | | | | |
| 033 - European Refugees | 12 | - | (12) | - |
| 067- Pakistan - Hospital | 18,647 | - | 21 | 18,668 |
| 099 - Syrian - Crisis Fund | 26,909 | 117,363 | (144,218) | 54 |
| 105 - Syrian - Personal Care | 5,447 | (58,509) | 55,484 | 2,422 |
| 106 - Syrian - Widow & Orphan General Fund | 40,052 | 7,299 | (46,000) | 1,351 |
| 107 - Syrian Orphans - Sponsorship Fund | 81,262 | (50,487) | - | 30,775 |
| 103 - Syrian - Orphanage Fund | 53,920 | 5,181 | (51,950) | 7,151 |
| 104 - Syrian - Orphans' General Fund | 56,715 | 14,162 | (32,000) | 38,877 |
| 084 - Rohingya - Crisis | - | 4,690 | - | 4,690 |
| 055 - Local projects (formerly UK Projects) | 15,415 | (4,457) | - | 10,958 |
| 077 - Pakistan Widows | - | (103) | 103 | - |
| 123 - World Crisis | 107,048 | (38,793) | (68,000) | 255 |
| 102 - Syrian - Medical Fund | 2,766 | (4,399) | 1,633 | - |
| 085 - Rohingya - Orphan Sponsorship | 5,289 | - | - | 5,289 |
| 130 - Zakat fund | 71,419 | 135,025 | (75,061) | 131,383 |
| 076 - Pakistan Water Dam | (1) | - | 2 | 1 |
| 091 - Salam School | 51,988 | (6,146) | (13,000) | 32,842 |
| 101 - Syrian - General Aid | 4,835 | - | (4,835) | - |
| 122 - Women Empowerment | 5,877 | 4,412 | (10,289) | - |
| 007 - Amal Orphanage | 47,323 | (18,157) | - | 29,166 |
| 032 - Enable Fund | - | 4,129 | - | 4,129 |
| 064 - One Family Centre | 515 | (17,487) | 17,000 | 28 |
| 080 - Poor Children | 485 | (1,430) | 945 | - |
| 095 - Special Project | - | 198 | - | 198 |
| 128 - Yemen Bakery | 4,961 | 138 | (5,099) | - |
| 129 - Yemen - Crisis | 16,052 | 82,416 | - | 98,468 |
| 065 - Our Children Orphanage | 104,834 | (105,532) | 1,000 | 302 |
| 068 - Pakistan Children Development | 498 | (520) | - | (22) |
| 072 - Pakistan Medical | - | (9,492) | 10,000 | 508 |
| 052 - Lebanon Mosque | - | 205 | - | 205 |
| 063 - Noor Centre | 6,638 | 2,486 | - | 9,124 |
| 004 - Africa | - | 5,878 | (5,878) | - |
| 024 - Dar Al Sakeena | 42,917 | (11,054) | - | 31,863 |
| 026 - Dar El Firdaus | 258 | (16,777) | 18,000 | 1,481 |
| 056 - Malawi | 2,015 | (72,671) | 73,499 | 2,843 |
| 078 - Palestine | 46,118 | (1,523) | - | 44,595 |
| 093 - Shazia Orphanage | 25,054 | 8,537 | (24,000) | 9,591 |
| 119 - Water projects | 27,513 | 9,334 | (8,500) | 28,347 |
| 088 - Roshan | - | (5,391) | 6,000 | 609 |
| 037 - Fountain of Life | 832 | (9,818) | 9,000 | 14 |
| 038 - General charity | 124,986 | 108,767 | (13,107) | 220,646 |

World Care Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

16. MOVEMENT IN FUNDS - continued

| | | | | |
|---|----------|----------|----------|---------|
| 090 - Salam Group - Iqra | - | (87) | 87 | - |
| 124 - World Food Fund | 123,245 | (54,899) | (69,215) | (869) |
| 127 - World Orphans Fund | 24,214 | 35,535 | - | 59,749 |
| 016 - Charity sales | - | 2,298 | - | 2,298 |
| 005 - Agosh Orphanage Faisalabad | 1,166 | (23,964) | 24,000 | 1,202 |
| 008 - Asam Masjid | 7,074 | - | (7,074) | - |
| 012 - Barja | (19,784) | (32,856) | 52,765 | 125 |
| 050 - Lebanon | - | 816 | - | 816 |
| 057 - Marj Barja Shelter | 22,673 | (14,892) | - | 7,781 |
| 066 - Our Home | 322 | (7,242) | 6,950 | 30 |
| 020 - Dar Al Hikma | 3,484 | (669) | - | 2,815 |
| 062 - Mosques | - | 845 | - | 845 |
| 109 - Threads of Care - Beirut | 3,715 | (46,657) | 45,000 | 2,058 |
| 125 - World Medical Fund | 1,286 | 1,690 | (1,633) | 1,343 |
| 131 - Zakat UK Fund | 11,284 | 8,044 | 12 | 19,340 |
| 073 - Pakistan Orphanage General Funds | 4,170 | 6,246 | (10,000) | 416 |
| 108 - Tal Barja Shelter | - | (11,954) | 13,000 | 1,046 |
| 003 - Afghanistan Relief Fund | 3,639 | (16,690) | 13,051 | - |
| 006 - Agosh Orphanage Gujranwala | 3,361 | (16,176) | 14,000 | 1,185 |
| 018 - Dar Al Amaan | 9,780 | 12,852 | - | 22,632 |
| 031 - Embrace Orphanage | 14,650 | 33,863 | - | 48,513 |
| 035 - Fitrana | - | 4,311 | - | 4,311 |
| 039 - House of Happiness | 17,300 | (323) | - | 16,977 |
| 044 - Ihya Centre 1 | 50 | 6,283 | - | 6,333 |
| 049 - Karim Yemen Bakery | 58,653 | (29,496) | 5,099 | 34,256 |
| 069 - Pakistan Floods | 12,253 | 234,655 | (17,119) | 229,789 |
| 079 - Philippines Community Support Project | - | 192 | - | 192 |
| 086 - Rohingya - Shelter | - | 2,150 | - | 2,150 |
| 117 - Vanity Femme Yemen Bakery | 65,299 | (39,054) | - | 26,245 |
| 120 - Widows Fund | 5 | 5,769 | (5,774) | - |
| 121 - Winter Appeal | - | 1,936 | (1,936) | - |
| 126 - World Orphanage Fund | 8,093 | 22,726 | - | 30,819 |
| 132 - ZulCare Orphanage | 4,482 | 5,327 | - | 9,809 |
| 051 - Lebanon - Hope Residence | - | 10 | - | 10 |
| 089 - Saida Shelter | - | (3,116) | 3,116 | - |
| 017 - Children of Eden | 30,637 | (9,581) | - | 21,056 |
| 071 - Pakistan General | 22,330 | 1,066 | (16,125) | 7,271 |
| 027 - Eden School | 240,569 | (62,760) | - | 177,809 |
| 002 - Ab Dhuba Centre | - | 44,347 | - | 44,347 |
| 009 - Bait Al Rahma | - | 24,738 | - | 24,738 |
| 010 - Bangladesh Floods | - | (5,174) | 5,174 | - |
| 013 - Beauty Centre Bekaa | - | (2,580) | 2,580 | - |
| 019 - Dar Al Barakah | - | 27,512 | - | 27,512 |
| 022 - Dar Al Mawaddah | - | (13,233) | 14,000 | 767 |
| 025 - Dar Al Salam | - | (26,722) | 28,000 | 1,278 |
| 042 - Iftar Fund | - | 14,205 | - | 14,205 |
| 058 - Marj Bekka Shelter | - | (6,666) | 8,000 | 1,334 |
| 070 - Pakistan Food | - | 664 | - | 664 |
| 075 - Pakistan Tents | - | (17,119) | 17,119 | - |
| 081 - Qurbani | - | 11,938 | - | 11,938 |
| 092 - Seif's Orphanage | - | 6,130 | - | 6,130 |
| 098 - Sweet Care Bakery Lebanon | - | (17,852) | 17,852 | - |

World Care Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

16. **MOVEMENT IN FUNDS - continued**

| | | | | | |
|---|---|------------------|----------------|----------------|------------------|
| 100 - Syrian - Food Fund | - | (46,771) | 46,771 | - | |
| 116 - Ukraine | - | 25 | - | 25 | |
| 011 - Bank interest | - | 101 | - | 101 | |
| 015 - Cancer Fund | - | 25,848 | - | 25,848 | |
| 028 - Edinburgh Food Bank | - | 621 | - | 621 | |
| 029 - Education Where Needed | - | 1,813 | (1,813) | - | |
| 036 - Food table Edinburgh | - | 10 | - | 10 | |
| 043 - Ihya Bakery | - | 14,000 | - | 14,000 | |
| 045 - Ihya Centre 2 | - | 16,551 | - | 16,551 | |
| 046 - Ihya Projects | - | 21,741 | - | 21,741 | |
| 047 - Jarabulus Al-Amal Orphanage | - | (45,805) | 49,000 | 3,195 | |
| 059 - Masjid community centre | - | 15 | (15) | - | |
| 067 - Pakistan Flood Homes | - | 55,433 | - | 55,433 | |
| 074 - Pakistan Orphans | - | 4,315 | (4,000) | 315 | |
| 083 - Ramadan food box | - | 2,881 | - | 2,881 | |
| 096 - State Street | - | 23,277 | (5,000) | 18,277 | |
| 110 - Threads of Care - Saida | - | (82,207) | 82,207 | - | |
| 111 - Threads of Care - Turkey | - | 1,052 | (1,052) | - | |
| 114 - Turkey Syria Earthquake General Crisis | - | 392,269 | - | 392,269 | |
| 115 - Turkey Syria Earthquake Housing | - | 147,104 | - | 147,104 | |
| 118 - Vulnerable Families | - | 2,765 | (2,765) | - | |
| | | <u>1,672,549</u> | <u>668,898</u> | <u>(5,000)</u> | <u>2,336,447</u> |
| TOTAL FUNDS | | <u>1,694,117</u> | <u>661,789</u> | <u>-</u> | <u>2,355,906</u> |

World Care Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| 001 - General fund | 512,000 | (519,109) | (7,109) |
| Restricted funds | | | |
| 099 - Syrian - Crisis Fund | 430,179 | (312,816) | 117,363 |
| 105 - Syrian - Personal Care | 13,490 | (71,999) | (58,509) |
| 106 - Syrian - Widow & Orphan General Fund | 7,299 | - | 7,299 |
| 107 - Syrian Orphans - Sponsorship Fund | 86,679 | (137,166) | (50,487) |
| 103 - Syrian - Orphanage Fund | 33,099 | (27,918) | 5,181 |
| 104 - Syrian - Orphans' General Fund | 14,162 | - | 14,162 |
| 084 - Rohingya - Crisis | 1,647 | 3,043 | 4,690 |
| 055 - Local projects (formerly UK Projects) | 357 | (4,814) | (4,457) |
| 077 - Pakistan Widows | 497 | (600) | (103) |
| 123 - World Crisis | 1,756 | (40,549) | (38,793) |
| 102 - Syrian - Medical Fund | 785 | (5,184) | (4,399) |
| 130 - Zakat fund | 137,542 | (2,517) | 135,025 |
| 091 - Salam School | 12,699 | (18,845) | (6,146) |
| 122 - Women Empowerment | 5,137 | (725) | 4,412 |
| 007 - Amal Orphanage | 363 | (18,520) | (18,157) |
| 032 - Enable Fund | 3,186 | 943 | 4,129 |
| 064 - One Family Centre | 4,071 | (21,558) | (17,487) |
| 080 - Poor Children | - | (1,430) | (1,430) |
| 095 - Special Project | 198 | - | 198 |
| 128 - Yemen Bakery | 138 | - | 138 |
| 129 - Yemen - Crisis | 76,642 | 5,774 | 82,416 |
| 065 - Our Children Orphanage | 8,340 | (113,872) | (105,532) |
| 068 - Pakistan Children Development | 330 | (850) | (520) |
| 072 - Pakistan Medical | 4,636 | (14,128) | (9,492) |
| 052 - Lebanon Mosque | 205 | - | 205 |
| 063 - Noor Centre | 21,600 | (19,114) | 2,486 |
| 004 - Africa | 16,878 | (11,000) | 5,878 |
| 024 - Dar Al Sakeena | 9,005 | (20,059) | (11,054) |
| 026 - Dar El Firdaus | 9,551 | (26,328) | (16,777) |
| 056 - Malawi | 29,607 | (102,278) | (72,671) |
| 078 - Palestine | 31,354 | (32,877) | (1,523) |
| 093 - Shazia Orphanage | 8,537 | - | 8,537 |
| 119 - Water projects | 18,806 | (9,472) | 9,334 |
| 088 - Roshan | 50 | (5,441) | (5,391) |
| 037 - Fountain of Life | 15,331 | (25,149) | (9,818) |
| 038 - General charity | 153,519 | (44,752) | 108,767 |
| 090 - Salam Group - Iqra | 17 | (104) | (87) |
| 124 - World Food Fund | 80,700 | (135,599) | (54,899) |
| 127 - World Orphans Fund | 35,535 | - | 35,535 |
| 016 - Charity sales | 18,493 | (16,195) | 2,298 |
| 005 - Agosh Orphanage Faisalabad | 28,561 | (52,525) | (23,964) |
| 012 - Barja | - | (32,856) | (32,856) |

World Care Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

16. MOVEMENT IN FUNDS - continued

| | | | |
|---|---------|-----------|----------|
| 050 - Lebanon | 582 | 234 | 816 |
| 057 - Marj Barja Shelter | 14,001 | (28,893) | (14,892) |
| 066 - Our Home | 31,982 | (39,224) | (7,242) |
| 020 - Dar Al Hikma | - | (669) | (669) |
| 062 - Mosques | 845 | - | 845 |
| 109 - Threads of Care - Beirut | 35,996 | (82,653) | (46,657) |
| 125 - World Medical Fund | 1,690 | - | 1,690 |
| 131 - Zakat UK Fund | 9,044 | (1,000) | 8,044 |
| 073 - Pakistan Orphanage General Funds | 6,246 | - | 6,246 |
| 108 - Tal Barja Shelter | - | (11,954) | (11,954) |
| 003 - Afghanistan Relief Fund | 4,874 | (21,564) | (16,690) |
| 006 - Agosh Orphanage Gujranwala | 4,344 | (20,520) | (16,176) |
| 018 - Dar Al Amaan | 12,852 | - | 12,852 |
| 031 - Embrace Orphanage | 48,572 | (14,709) | 33,863 |
| 035 - Fitrana | 4,881 | (570) | 4,311 |
| 039 - House of Happiness | 16,776 | (17,099) | (323) |
| 044 - Ihya Centre I | 39,923 | (33,640) | 6,283 |
| 049 - Karim Yemen Bakery | 1,259 | (30,755) | (29,496) |
| 069 - Pakistan Floods | 352,995 | (118,340) | 234,655 |
| 079 - Philippines Community Support Project | 73,485 | (73,293) | 192 |
| 086 - Rohingya - Shelter | 2,150 | - | 2,150 |
| 117 - Vanity Femme Yemen Bakery | 4,756 | (43,810) | (39,054) |
| 120 - Widows Fund | 23,023 | (17,254) | 5,769 |
| 121 - Winter Appeal | 12,658 | (10,722) | 1,936 |
| 126 - World Orphanage Fund | 25,259 | (2,533) | 22,726 |
| 132 - ZulCare Orphanage | 20,699 | (15,372) | 5,327 |
| 051 - Lebanon - Hope Residence | 10 | - | 10 |
| 089 - Saida Shelter | - | (3,116) | (3,116) |
| 017 - Children of Eden | 19,119 | (28,700) | (9,581) |
| 071 - Pakistan General | 1,066 | - | 1,066 |
| 027 - Eden School | 7,067 | (69,827) | (62,760) |
| 002 - Ab Dhuba Centre | 44,347 | - | 44,347 |
| 009 - Bait Al Rahma | 24,738 | - | 24,738 |
| 010 - Bangladesh Floods | 20,772 | (25,946) | (5,174) |
| 013 - Beauty Centre Bekaa | - | (2,580) | (2,580) |
| 019 - Dar Al Barakah | 27,512 | - | 27,512 |
| 022 - Dar Al Mawaddah | 22,606 | (35,839) | (13,233) |
| 025 - Dar Al Salam | 1,645 | (28,367) | (26,722) |
| 042 - Iftar Fund | 41,900 | (27,695) | 14,205 |
| 058 - Marj Bekka Shelter | - | (6,666) | (6,666) |
| 070 - Pakistan Food | 664 | - | 664 |
| 075 - Pakistan Tents | 11,915 | (29,034) | (17,119) |
| 081 - Qurbani | 9,572 | 2,366 | 11,938 |
| 092 - Seif's Orphanage | 6,130 | - | 6,130 |
| 098 - Sweet Care Bakery Lebanon | - | (17,852) | (17,852) |
| 100 - Syrian - Food Fund | - | (46,771) | (46,771) |
| 116 - Ukraine | 25 | - | 25 |
| 011 - Bank interest | 101 | - | 101 |
| 015 - Cancer Fund | 35,393 | (9,545) | 25,848 |
| 028 - Edinburgh Food Bank | 621 | - | 621 |
| 029 - Education Where Needed | 1,813 | - | 1,813 |
| 036 - Food table Edinburgh | 10 | - | 10 |

World Care Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

16. MOVEMENT IN FUNDS - continued

| | | | |
|--|-------------------------|---------------------------|-----------------------|
| 043 - Ihya Bakery | - | 14,000 | 14,000 |
| 045 - Ihya Centre 2 | 708 | 15,843 | 16,551 |
| 046 - Ihya Projects | 21,741 | - | 21,741 |
| 047 - Jarabulus Al-Amal Orphanage | 1,600 | (47,405) | (45,805) |
| 059 - Masjid community centre | 15 | - | 15 |
| 067 - Pakistan Flood Homes | 150,998 | (95,565) | 55,433 |
| 074 - Pakistan Orphans | 4,315 | - | 4,315 |
| 083 - Ramadan food box | 2,881 | - | 2,881 |
| 096 - State Street | 30,369 | (7,092) | 23,277 |
| 110 - Threads of Care - Saida | 129 | (82,336) | (82,207) |
| 111 - Threads of Care - Turkey | 59 | 993 | 1,052 |
| 114 - Turkey Syria Earthquake General Crisis | 516,853 | (124,584) | 392,269 |
| 115 - Turkey Syria Earthquake Housing | 154,904 | (7,800) | 147,104 |
| 118 - Vulnerable Families | <u>2,765</u> | <u>-</u> | <u>2,765</u> |
| | <u>3,234,236</u> | <u>(2,565,338)</u> | <u>668,898</u> |
| TOTAL FUNDS | <u><u>3,746,236</u></u> | <u><u>(3,084,447)</u></u> | <u><u>661,789</u></u> |

Name of fund

Description, nature and purpose of fund

Unrestricted funds

General funds

Reserves for the day to day running of the charity.

Restricted funds

All project funds

All funds classed as restricted relate to the various projects that the charity are involved in. All funds are spent on these projects, either as one off projects or long term projects.

17. RELATED PARTY DISCLOSURES

Included in closing debtors is a balance of £6,921 (2023: creditor - £4,600) due to A. Umar, a trustee. This balance has been repaid after the year end and relates to expenditure for the various overseas projects.

During the year, donations of £16,844 were received from the trustees.

World Care Foundation

Detailed Statement of Financial Activities
for the Year Ended 31 May 2024

| | 2024 £ | 2023 £ |
|---------------------------------------|------------------|------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 4,864,760 | 3,458,907 |
| Gift aid | <u>392,030</u> | <u>287,329</u> |
| | <u>5,256,790</u> | <u>3,746,236</u> |
| Total incoming resources | 5,256,790 | 3,746,236 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Fund raising events costs | 321,700 | 165,723 |
| Charitable activities | | |
| World relief projects | 801,432 | 633,243 |
| Syrian projects | 1,911,104 | 1,415,243 |
| Rohingya projects | 6,286 | (3,043) |
| Local projects | 7,059 | 7,164 |
| Pakistan projects | 246,793 | 272,123 |
| General projects | 612,428 | 125,117 |
| Yemen projects | <u>36,017</u> | <u>60,658</u> |
| | 3,621,119 | 2,510,505 |
| Support costs | | |
| Management | | |
| Wages | 258,043 | 194,373 |
| Social security | 6,828 | 4,228 |
| Pensions | 4,492 | 2,800 |
| Rent, rates and water | 30,374 | 23,935 |
| Insurance | 4,895 | 1,082 |
| Light and heat | 6,529 | 1,684 |
| Telephone | 2,172 | 939 |
| Repairs and maintenance | 3,644 | 2,650 |
| Sundries | 12,445 | 21,935 |
| Travel | 84,467 | 99,961 |
| Freehold property | 12,486 | 12,486 |
| Fixtures and fittings | 159 | 556 |
| Computer equipment | 1,223 | - |
| Bank loan interest | 646 | 1,196 |
| Other loans - management charges | <u>25,833</u> | <u>18,750</u> |
| | 454,236 | 386,575 |

This page does not form part of the statutory financial statements

World Care Foundation

Detailed Statement of Financial Activities
for the Year Ended 31 May 2024

| | 2024 | 2023 |
|---|-----------------------|-----------------------|
| | £ | £ |
| Management | | |
| Finance | | |
| Bank charges | 6,729 | 3,975 |
| Information technology | | |
| IT expenses | 14,789 | 5,904 |
| Governance costs | | |
| Auditors' remuneration | 6,500 | 6,500 |
| Auditors' remuneration for non audit work | 3,180 | 3,000 |
| Legal and professional fees | <u>10,471</u> | <u>2,265</u> |
| | <u>20,151</u> | <u>11,765</u> |
| Total resources expended | <u>4,438,724</u> | <u>3,084,447</u> |
| Net income | <u><u>818,066</u></u> | <u><u>661,789</u></u> |

This page does not form part of the statutory financial statements